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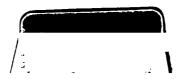


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# **CYCLOPÆDIA**

# COMMERCE,

# MERCANTILE LAW. FINANCE.

AND

## **COMMERCIAL GEOGRAPHY:**

#### COMPRISING

- DESCRIPTIVE AND STATISTICAL ACCOUNTS OF DISEST OF COMMERCIAL LAW, INCLUDING IN-REGULATIONS, DUTIES, &C.
- COMMERCIAL STATISTICS OF THE DIFFERENT COUNTRIES OF THE WORLD, INCLUDING THEIR PHYEICAL CHARACTER, PRODUCTIONS, TRADE, COMMERCIAL ARITHMETIC AND ACCOUNTS, EX-
- WAYS, ROADS, DOCKS, POST-OFFICE, &C. SUMMARY OF THE PRINCIPLES OF COMMERCE, EXPLANATION OF MERCANTILE TERMS AND AND STATISTICAL ILLUSTRATIONS.
- COMMODITIES, WITH CUSTOMS AND EXCISE SURANCE, PARTNERSHIP, PRINCIPAL AND AGENT, BILLS OF EXCHANGE, SALE, GUAR-ANTY, BANERUPTCY, SHIPPING, AND CON-TRACTS AND OBLIGATIONS IN GENERAL.
- CHANGES, SKIPPING, PUBLIC COMPANIES, RAIL
  COLONIES, SKIPPING, PUBLIC COMPANIES, RAIL
  FURLIC FUNDS, INTEREST, ANNUITIES, AND ASSURANCES, WITH NUMEROUS TABLE
  - FINANCE, AND BANKING, WITH MISTORICAL USAGES, RESIDES A VARIETY OF MISCELLA-WHOUR INFORMATION.

### WITH FOUR MAPS.

### BY WILLIAM WATERSTON, ACCOUNTANT.

THE LAW ARTICLES CONTRIBUTED BY JOHN HILL BURTON, ADVOCATE.

### EDINBURGH:

OLIVER & BOYD, TWEEDDALE COURT.

LONDON: SIMPKIN, MARSHALL, & CO.

1843.

iv preface.

especially Britain. A descriptive list of its principal seaports is next given; and the article is closed with a table containing an account of its measures, weights, and monies, its banks, finances, &c.

Commercial Law, a department for which the Author is indebted to Mr Burron, Advocate, occupies a large portion of the Work; the articles being given with a fulness which, it is hoped, may for all common purposes make a reference to other books unnecessary. Besides furnishing a digest of the mercantile, maritime, and bankrupt laws of England, it sets forth the peculiarities which belong to Scotland, including the sequestration law, as well as some of those which belong to Ireland. An explanation is likewise given of the chief points of international law which affect the interests of the merchant and shipowner. No apology is deemed necessary for committing this department to a member of the Scottish bar; since the leading principles of the mercantile code are the same in all parts of the empire, and where there are important differences, they are generally created by statute, and are thus in a condition to be distinctly explained, through quotations from, or analyses of, the acts in which they appear.

The remainder of the Work cannot be classified. It includes, as indicated in the title, articles on Commerce, Money, Banking, Taxation, and Credit; on Railways, Roads, Canals, Docks, the Post-Office, and Lloyd's; the Customs and Excise Regulations; an account of the Funding System, Colonics, and the East India Company; Life Assurance, Interest and Annuities; articles under the heads Quarantine, Lighthouse, Book-keeping, Exchange, Measures and Weights, and Measures and Divisions of Time, Stamp-duties, Friendly and Loan Societies, Emigrant, Prussian Customs Union, and Patents, Pawnbroking, and such like; besides an explanation of mercantile terms and usages, and a considerable body of miscellaneous information. The article on Interest and Annuities is given with a copiousness which the Author flatters himself is rarely to be found, except in works exclusively devoted to the subject: it contains a variety of useful tables, including, by the kind permission of JOSHUA MILNE, Esq., the eminent Actuary of the Sun Assurance Office, an abridgment of his Carlisle Tables.

The best sources of information have been consulted in preparing the different articles; and a free use has throughout been made of the returns laid before Parliament, of the statistical volumes annually issued by the Board of Trade, and of the reports which have emanated from the commissioners deputed by our government to inquire into the manufactures and commerce of foreign countries. Not a few of the articles have been revised by manufacturers and others experienced in the matters to which they relate.

As to errors, whether in the statement of facts or in deductions from premises, some such are unavoidable in every large work, however carefully the writer may have discharged his duty; and where the contents are so varied as in the present volume, the causes of mistake must be still more numerous. The Author, while on this ground he solicits indulgence, can at least say, that no exertions have been spared to procure sound information, to convey it in clear and concise language, and generally to produce a work at once accurate and useful.

The volume is closed with a short Supplement, bringing down to the present time the information contained in the early part.

EDINBURGH, May 1843.

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# CYCLOPÆDIA OF COMMERCE.

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ABANDONMENT, in Marine Insurance, takes place in those circumstances where the insured may claim as for a total loss. The insured may abandon when, by any of the events insured against, the voyage is lost, or is not worth pursuing,—where the subject is so damaged as to be of no value to the owner,—where the salvage is very high,—where the part saved is of loss value than the freight,—or where farther expense is necessary, and the insurer will not undertake to defray it. Where abandonment is accepted by the underwriters, or a total loss paid for, a subsequent recovery will not give a right to revoke the transaction. The insured is in no case bound to abandon. In France, Spaim, and Holland, the time for giving notice of abandonment is limited by law: in Britain it depends on circumstances. Where the insured receives intimation of a total loss, he must communicate his election to the underwriter without delay. He is entitled to a reasonable time for ascertaining the state of the case, but must not treat it in the first instance as a partial loss, and abandon on finding his choice dimedvantageous. The underwriter, if he object to the abandonment, must give timely notice. [Insurance (Marine). Loss.] (Park, 228-282. Marshall, 563-521.)

ABBREVIATION, the contraction of a word or phrase, made either by omitting some of the letters, or by substituting certain characters in their place. Abbreviations were anciently much employed in order to save the labour of copying; and even after the invention of printing, they continued so prevalent, and in some cases

tions were after the invention of printing, they continued so prevalent, and in some cases became so unintelligible, that Parliament at last restrained their use in legal documents. A few of those most frequently used in commerce, and for general purposes, are subjoined :-



tional acceptance, but if he do so, he will be held to have made his election. To preserve the responsibility of drawers and indorsers entire, notice of a condition to an acceptance should be immediately sent them. By I and 2 Gco. IV. c. 78, the acceptance of inland bills must be in writing on the bill. This applies to bills which are both drawn and accepted within any one of the three divisions of the empire. A similar rule applies to all bills, whether foreign or inland, in Scotland. Foreign bills in England and Ireland may be accepted verbally, or by a writing apart. A notification that the bill has "been presented" or "seen," or a statement that "it shall meet with due honour," is sufficient. By custom, the drawee is allowed twentyfour hours, or till next day, to consider whether he shall accept, unless the post leave in the interim. If acceptance be refused or delayed, a protest should be taken, —in any part of the empire in the case of a foreign bill, and in Scotland in the case of either an inland or foreign bill; and notice should immediately be transmitted to any party liable, intimating the non-acceptance, and that recourse is to be had against him. In Scotland, though acceptance must be made by signature on the bill to give it the legal privileges, an action against the drawee may be grounded on a separate engagement to accept, especially if a third party has advanced money on it; and if the drawee has funds of the drawer in his hands, presentment and protest for non-acceptance with notice, will operate as an assignation of them. [Assignment.] Acceptance cannot be withdrawn after the bill is returned to the holder.

A bill may be accepted by procuration, but the holder is not bound to take such acceptance, unless a clear and express authority from the principal be produced. Acceptance is held a recognition of the drawer's signature, so as to preclude the acceptor from pleading against an onerous holder that it is forged; but it is not held an admission of an indorser's signature, though the acceptor must be connot held an admission of an indorser's signature, though the acceptor must be considered bound to notice any condition attached to an indorsement. In England, a collateral undertaking may be constituted by a second acceptance, that is, an engagement to pay the bill if it is not honoured by the first acceptor. In Scotland, a second acceptor is primarily liable with the first, and thus one who signs a bill with a view of being a cautioner merely, will be liable as a principal acceptor. The payee, by accepting, transfers the debt from the drawer's shoulders to his own: he is thenceforth considered the party liable; and after the bill is in circulation, when it is paid, it is presumed to be with the acceptor's funds. Although the bill were not drawn for value, the acceptor is presumed to have had value for it, and he can only redargue the presumption by evidence, which in Scotland must be written, unless redargue the presumption by evidence, which in Scotland must be written, unless it be admitted by the party on oath that there was no value.

Acceptance for Honour or Supra Protest is an engagement to pay the bill if not paid by the drawee, entered on after it is protested against the latter for non-acceptance. It is performed by a party who professes to be under no obligation to accept, and for the purpose of preventing the bill from being returned dishonoured. It may be by a third party, in the absence of, or on the refusal of the drawee, or it may be by the drawee himself, who refuses to accept the draft of the drawer, but accepts for the honour of an indorser. The drawee may even refuse to drawer for the nonour of an indorser. The drawer may even refuse to accept the bill absolutely, and may then, after protest, accept for honour of the drawer. The acceptor for honour only renders himself liable in a recourse, in case of non-payment by the proper party, and so the bill should be presented to the drawee for payment when it falls due, notwithstanding his refusal to accept it. The acceptor for honour has recourse against the person for whose honour he has

And acceptor for honour has recourse against the person for whose honour he has accepted, and succeeds to whatever claim that person may have against the drawee. (Bayley on Bills, 171-215. Chitty on Bills, 307-383. Thomson on Bills, 329-368.) [ACCOMMODATION BILL. BILL. NOTICE. PRESENTMENT. PROTEST.]

ACCOMMODATION, a significant term applied by merchants to the credit fabricated by means of a bill of exchange, drawn solely for the purpose of being discounted, and not sanctioned by an actual sale of goods. Such a bill is called an accommodation bill, also a wind bill, a kite, or a fictitious bill. Accommodation bills are of various kinds. The following description of one may suffice:—A being in want of \$100 recepts B to accept a bill drawn at two months which B therewant of £100, requests B to accept a bill drawn at two months, which B therefore, on the face of it, is bound to pay; it is understood, however, that A will take care either to discharge the bill himself, or to furnish B with the means of paying it. A obtains ready money for the bill on the joint credit of the two parties. A fulfills his promise of paying it when due, and thus concludes the transaction. In general, accommodation bill transactions are carried on for the joint benefit of the parties by means of cores greenfaces or bills mutually drawn accented and the parties, by means of cross acceptances, or bills mutually drawn, accepted and exchanged; and where two names are not enough, others are obtained sufficient to

give currency to the bills. The payment of these bills is, among needy men, provided for by their again reciprocally drawing upon each other; and this is repeated until the system of expedients failing, bankruptcy sconer or later overtakes the principal parties, and, not unfrequently, all who are brought within the circle of their operations. The loss of credit which the use of accommodation paper, when once perceived, generally occasions,—the expense of stampe, and higher rates of discount, and particularly the double liability for the sums for which cross acceptances are given, should deter the respectable merchant from having recourse to this dangerous expedient. But it must be admitted, at the same time, that where, from some unexpected event, or commercial revulsion, a merchant is unable to bring his commodities to a fair market so as to meet his payments, his credit may be saved by the temporary assistance of friends, through the medium of bills, and he may be enabled to hold his goods till some proper opportunity of sale presents itself; and (although such contingencies cannot be too anxiously guarded against) there are perhaps few who have transacted business long and extensively, who have not, at particular times, received support in this way.

(although such contingencies cannot be too anxiously guarded against) there are perhaps few who have transacted business long and extensively, who have not, at particular times, received support in this way.

It is sometimes said that real bills represent real capital, while accommodation bills are a species of faise and delusive wealth, which supply only an imaginary capital; but this supposition, Mr Thornton remarks, is "one by which more than justice is done to one of these species of bills, and something less than justice to the other." "The notes given in consequence of a real sale of goods cannot be considered as on that account certainly representing any actual property. Suppose that a bell X liv worth of goods to B as at months' evedit, and takes a bill at six months property and the supposition of the supposition of the control of the control of the supposition of the control of the c

LAW AS TO ACCOMMODATION BILLS,-These documents differ in no respect from the form of ordinary bills: their legal effect, however, is different as respects parties between whom they do not represent a real debt. The drawer is generally the person accommodated, the acceptor not being indebted to him, but merely putting his name on the bill, to give it currency in the market;—if he have to retire it, therefore, the drawer becomes his creditor. That the paper is merely an accommodation bill, as between any two parties who appear on it, cannot, however, be a defence against a third who has given value for it, and even though he knew it to be an accommodation bill when he took it, he has the ordinary means of obtaining payment. A person who appears as debtor on a bill or note, is always presumed to have had value, and in a question with the immediate creditor, he must prove want of value by evidence; in Scotland, the evidence must be writ or oath. In a purely accommodation bill, the drawer is not entitled to notice of dishonour, the use of notice being to enable the drawer to take precautions for his safety and indemnification, if he has funds in the drawee's hands; but it can never be safe to omit notice, for if the drawer had at any time, from the period of drawing to that of acceptance, funds in the drawee's hands, he is entitled to notice. [BILL. ACCEPT-

ICE. NOTICE.]
ACCOUNT, a term applied generally to a computation, reckoning, or statement of any thing by numbers.

Account-Current is a statement of the transactions betwixt two parties, drawn out chronologically in a plain circumstantial manner, and disposed in the form of debtor and creditor on opposite pages.

opposite pages.

QUACOUNT SALES is a document giving a detailed statement of the sale of goods. It exhibits the QUACOUNT SALES is a document giving a detailed statement of the sale of goods. It exhibits the QUACOUNT OF CHARGE AND DISCHARGE in some respects resembles an account-current, but differs considerably in form, as instead of charging the several sums at the time type are received, the whole articles with which the party is intrusted are charged at once on one side, while the system of accounting by charge and discharge is the old exchequer practice, a remnant of the times when the only accounting parties were debtors to the king, or stewards and builiffs to their lords; and the system is applicable only to accounts of a similar nature; such as debtors to their creditors, agents to their principals, trustees to their creditor." (Cory on Accounts.)

Merchants usually prefix the initials E. E. (for Errors Excepted) to their signature to accounts; but the omission of these letters forms no bar to the subsequent correction of errors.

Cross accounts, when of long standing and complicated, are fruitful sources of disputes. In Eng-

but the omission of these letters forms no bar to the subsequent correction of errors.

Cross accounts, when of long standing and complicated, are fruitful sources of disputes. In England, such disputes are either referred to arbitration, or made the subject of a bill in Chancery.

One fifth at least of the business of that Court is accounts, the ordinary duties connected with which are performed by twelve officers called "Masters in Chancery." In Scotland, where arbitration is less frequent, and where there is no establishment of particular persons for the purpose of settling disputed accounts, the business is in general left to the ordinary courts, by whom (or by the parties, subject to their approval) a person is selected from the practising accountants to investigate and report upon the details. [Book-Keeping. Book-Deep.]

ACETIC ACID, formerly called radical vinegar, is the sour part of vinegar, and that to which its peculiar and valuable properties are owing. It is obtained, lst, By the fermentation of saccharine matter. 2dly, By the distillation of wood. The product of the former constitutes, when diluted, the common vinegar, which abroad is made from wine, and in this country from an infusion of malt, termed wort. Revenue proof vinegar, termed by the maker No. 24, is calculated to contain 5 per cent. of pure acetic acid. Sp. gr. 1'0085. The acetic acid from wood is obtained by the destructive distillation of the dried branches of traces in bellow it was visually as the band structive distillation of the dried branches of trees in hollow iron cylinders. The hard woods, such as oak, ash, birch, and beech, are alone used; and the average product of crude acid from 8 cwts. of wood is 35 gallons. This acid, formerly called pyroligneous acid, is now largely employed, when purified, for almost all the purposes to which acetic acid or common vinegar is applied. Acetic acid, when pure, is fluid (except at a low temperature, when it crystallizes), volatile, and colourless, of an exceedingly pungent smell, and very acid taste. In this state it is used in chemical investigations. In a less pure state, it is employed for preparing acetate or sugar of lead, acetate of copper or verdigris, and acetate of alumina, largely used by calico-printers and dyers as a mordant. In the form of pyroligneous acid it is employed to preserve meat, and in the state of vinegar it is applied to a variety of purposes too well known to require notice. (Brance's Chemistry, &c.) Acetic acid is frequently contaminated with sulphuric acid, which, however, is readily detected by the addition of the acetate or sugar of lead, when an insoluble sulphate is precipitated should any sulphuric acid be present. [VINEGAR.]

ACIDS, a most important class of chemical compounds. According to Dr Ure, they are distinguished by the following general properties:—1. Their tasto is structive distillation of the dried branches of trees in hollow iron cylinders. The hard

Ure, they are distinguished by the following general properties:—1. Their tasto is for the most part sour; and in the stronger species it is acrid and corrosive.

2. They generally combine with water in every proportion, with a condensation of 2. They generally combine with water in every proportion, with a continuation of volume and evolution of heat. 3. With a few exceptions, they are volatilized or decomposed at a moderate heat. 4. They usually change the purple colours of vegetables to a bright red. 5. They unite in definite proportions with the alkalis, earths, and metallic oxides, and form the important class of salts. This may be reckoned their characteristic and indispensable property. There is, however, no single acidifying principle, nor absolute criterion of power among the different varieties. Acids are derived from all the kingdoms of nature, and except in the few particulars above named, they vary greatly in their properties. Some are gaseous in form, others are fluid or solid. Most of them are colourless; some are inodorous; while others are pungent. The most important, in a commercial point of view, are the Acetic, Benzoic, Boracic, Citric, Gallic, Muriatic, Nitro-muriatic, Nitrous, Oxalic, Prussic, Sulphuric, Sulphurous, and Tartario; an account of which will be found under these several heads.

ACKER WOOD, a fancy wood of a cinnamon colour.

ACORUS, on SWEET FLAG, a medicinal plant (Calamus aromaticus), found in moist situations in many parts of Europe and Asia. It was formerly imported from the Levant, but is now obtained equally good from marshes near Norwich. It is slightly aromatic, and is occasionally used as a stimulant. The part employed is the dried creeping stem, improperly termed root, which should be chosen tough, ACQUITTANCE. [RECEIPT.]
ACRE, a measure of land. The imperial standard acre contains 4 roods, 160

square perches, 4840 square yards, or 10 square chains; and 640 acres make 1 square mile. 1 Scots acre = 1 2612 imp. acre; or 134 Scots acres = 169 imp. acres nearly. 301 Irish acres = 49 imp. acres. 1 imp. acre = '4047 French hectare; or

nearly. 301 irsn acres = 47 imp. acres. I imp. acre = now rience in accessor, on 42 acres = 17 hectares nearly.

ACTS OF BANKRUPTCY, in the law of England and Ireland, are those acts or events which the law takes as a criterion that a tradesman is bankrupt. "Acts of bankruptcy," says Lord Henley, "may be divided into two classes: 1st, Those acts which, being in themselves indifferent or equivocal, derive their character from the intent with which they are done; and, 2d, Those which are in themselves indifferent the intent is newfactly immaterial" selves substantive acts of bankruptcy, and where the intent is perfectly immaterial" (17). Those of the first class are ranged in the bankrupts' act (6 Geo. IV. c. 16, § 3) as follows: 1st, "If any such trader shall depart this realm, or, 2d, being out of this realm, shall remain abroad." The departure, or remaining abroad, must be with the intent of delaying creditors, and, if the intent is not shown, the fact that they have been delayed is immaterial. "As where one goes abroad to avoid a criminal process or a write or remaining across to enforce a criminal process, or a writ de excommunicato capiendo: or a process to enforce a duty, as a decree to execute a conveyance: or if he goes abroad with the know-ledge and consent of his creditors" (Henley's B. L. 17). "In some cases where the trader has gone abroad, under circumstances which render it highly improbable that he would return to this country, ex gr. where he had committed murder, it will be inferred that he must have intended to delay his creditors, such being the necessary consequence of his behaviour" (Smith's Mercantile L. 472). The alternative act of remaining abroad was inserted in the last statute to prevent one who had gone abroad with different views, from remaining absent, on hearing that his affairs were embarrassed, without being liable to the consequence of having committed an act of bankruptcy; 3d, "or depart from his dwelling-house." Here, as in the former case, the intent to delay is the material circumstance, and where a creditor left his house, though under a false apprehension that officers who called had authority to arrest him, when they had not, it was an act of bankruptcy (Exp. Bamford, 1808; 15 Versy, 449); 4th, "or otherwise absent himself." This embraces most of those attempts to keep ut of the way of a residitor which do not come within the previous tempts to keep out of the way of a creditor, which do not come within the previous more narrow definitions. The intent to delay is necessary. The absenting does not require to be from the dwelling-house, or oven the principal place of business. "A trader," says Mr Smith, "may commit an act of bankruptcy, by absenting himself from his own regular place of business, in which a man would be expected to be, or from some other place where he expected to meet those to whom he was indebted; for instance, the Royal Exchange, in order to delay his creditors. But the mere for instance, the Royal Exchange, in order to delay his creditors. But the mere fact of a trader's absenting himself from a place at which, though he had once transacted business there, it did not appear that he had any business to transact at the time of his staying away from it, and at which, therefore, he would not, in the ordinary course of things, be expected to be present, will not warrant a jury in concluding that he had committed an act of bankruptcy, by absenting himself, in order to delay creditors. But no case, it is said, has yet gone the length of deciding that where the appointment was to meet a creditor at his, the creditor's, and the bettor breaks that appointment, such conduct amounts to an act of bankruptcy" (473).

5th, "Or begin to keep his house," that is, if he begin to seclude himself, so as to prevent his creditors from communicating with him, as, by retiring from

his shop to his parlour, or by closing the doors and windows of his place of

business. Formerly the only admitted evidence of keeping house, was proof of directions to deny access to a creditor, and of access denied accordingly. The seclusion may now, however, be shown by other unequivocal facts, and it is not necessary when a direction to deny access is proved, to prove that it was obeyed. Where the conduct of the individual is, however, otherwise equivocal, evidence of denial will be required. Where a trader bade his servant tell any creditor when which call that however not at home and on a greditor calling he was setald who might call that he was not at home, and on a creditor calling he was so told, though the debtor was at home and ill, and might have validly excused himself on that ground, it was laid down that a jury might find it to be an act of bankruptcy (Lazarus v. Waithman, 1821; 5 Moore 313). On the other hand, if a creditor is simply denied access, the circumstance may be explained away on the ground of illness or engagement. "A mere direction by a trader to deny him to a creditor, if he do no further act indicative of keeping house, such, for instance, as secluding himself, is not, per se, an act of bankruptcy: neither, on the other hand, is a denial, if he did not order it" (Smith's Mercantile L. 475). A denial in a is a denial, it he did not order it (Smith's Mercantile L. 475). A denial in a friend's house, or on board a ship, may be an act of bankruptcy. A denial on a Sunday was held not to be so, though that day had been agreed on between the debtor and creditor for settling the account (Exp. Preston, 1813; 2 V. and B. 311). 6th, "Or suffer himself to be arrested for any debt not due;" 7th, "or yield himself to prison;" 8th, "or suffer himself to be outlawed;" 9th, "or procure himself to be arrested;" 10th, "or his goods, money, or chattels, to be attached, sequestered, or taken in execution;" 11th, "or make, or cause to be made, either within this realm or elsewhere, any fraudulent grant or conveyance of any of his lands tenements goods or chattels or make are quarted by made any fraudof his lands, tenements, goods, or chattels, or make or cause to be made any fraudulent surrender of any of his copyhold lands or tenements, or make or cause to be made any fraudulent gift, delivery, or transfer, of any of his goods or chattels." Deeds of the description here enumerated are divided into two kinds: 1st, "those which are void at common law, or under the statute of fraudulent conveyances, 13 Elizabeth, c. 5; and 2d, those which are considered fraudulent, as being in contravention of the policy of the bankrupt law, either by adopting a mode of distribution of the insolvent's property, different from that which the bankrupt law points out, or (which will embrace the consideration of the second of the above acts of bankruptcy) by being preference of one or more creditors in fraud of the others" (Henley's B. L. 26). Those of the former kind are frauds in their own nature. The other class consists Those of the former kind are trauds in their own nature. The other class consists of acts, which, were they not performed by a trader, would not be held as frauds. These are, let, an assignment or disposal of the whole of the trader's property. Although the rule contemplated the defrauding of creditors by such an act, yet it is not the less an act of bankruptcy, though made in favour of the creditors themselves as a body. But the advantages of deeds of composition having been experienced for some time in Scotland, the rule was restricted by 6 Geo. IV. c. 16, § 4, which enacts, that a trust-deed for the benefit of all the creditors of a trader, shall not be considered as act of bankruptcy unless complicing or fairing which is in most by considered an act of bankruptcy, unless a commission or fiat issue within six months. [Composition Contract.] A creditor who has executed or been privy to, or has acted under, a general conveyance to creditors, cannot afterwards challenge it as an act of bankruptcy. The character of the act, it has been held, is not saved by the circumstance that the deed is only to be executed on certain conditions, as, if the trustees think fit, or if a commission of bankruptcy do not issue within a certain time. An exception of a very small portion of his property will not save a general disposal of a trader's effects from being an act of bankruptoy. The second kind of disposal contrary to the spirit of the bankrupt laws is one giving an unfair preference to any particular creditor. A merchant in solvent circumstances is always entitled to follow his own choice in the routine in which he may pay his creditors, and therefore it is only when it is done in contemplation of bankruptcy, and with the view of making it is only when it is done in contemplation of bankruptcy, and with the view of making an unequal distribution of the estate which is to become bankrupt, that such a preference constitutes an act of bankruptcy. It does not appear that the act will be one of bankruptcy however closely bankruptcy follow it, unless it was contemplated. Thus, where one purchased goods on October 8, for exportation, but finding that he must stop payment, and could not make use of the goods, returned them on October 16, and stopped payment next day, but expected, that, as he had to receive remittances from abroad which would enable him to pay in full, his creditors would give him time, but they refusing, he was made bankrupt on November 2; this was held not to be an act of bankruptcy (Fidgeon v. Sharp, 10th May 1814, 1 Marsh. 196). To constitute an act of bankruptcy, the assignment must be voluntary. "Therefore a payment or delivery under the threat or apprehension (however unfounded) either of a criminal or civil process is valid: or where the trader acts from the mere importunity of the creditor, or, as in Smith v. Payne (6 T. R. 152), where the creditor knowing it was in vain to ask for money, pressed the trader to let him have goods to the amount of his debt" (Henley's B. L. 33).

The following are the acts of bankruptcy which possess that character independently of the intention of the bankrupt: 1st, Where a trader arrested for debt, or on

The following are the acts of bankruptcy which possess that character independently of the intention of the bankrupt: lst, Where a trader arrested for debt, or on any attachment for non-payment of money, lies in prison twenty-one days on that or any other similar commitment, or having been arrested for any other cause lies for twenty-one days in prison after a detainer of debt is lodged against him and not discharged (6 Geo. IV. c. 16, § 5). "The debt must be a real subsisting legal debt; a mere equitable demand is not sufficient; a penalty due to the crown is" (Smith's Mercantile L. 486). The day of arrest is included in computing the period which is not considered as completed until the expiry of the last of the twenty-one. In case of bail, the time is computed from the date of surrender in discharge of it, "unless the surrender were merely pro forma, the defendant never having been out of custody since the arrest, in which case the time runs from the arrest, as it will, if he have, in consequence of sickness, been kept part of the time at his own house, or have had the benefit of day rules during the period. But where he had been suffered to go at large after the arrest, the time was computed from his return into custody" (16, 486). 2d, Escaping from an imprisonment of the above character. The escape must not be constructive, but real. 3d, A trader may voluntarily become bankrupt by filing in the secretary of bankrupts' office a declaration of insolvency, attested by an attorney or solicitor. A memorandum issued from the office then becomes a warrant for advertising the bankruptcy in the Gazette. No flat, however, can issue on the act beyond two calendar months after insertion of the advertisement, or if the advertisement have not been inserted within eight days after the filing of the declaration (6 Geo. IV. c. 16, § 6). By the immediately following section it is enacted, "That no commission [Fiat] under which the adjudication shall be grounded on the act of bankrupt cy, being the fliing of such declaration

By the act for partially abolishing imprisonment for debt, and for the relief of insolvent debtors (1 & 2 Vict. c. 110), the filling of a petition for discharge, under the act by a person in actual custody, is an act of bankruptcy from the date at which he took that step, and if a fiat be taken out before the time appointed by the court and advertised for the hearing of the petition, or if it be taken out within two months after the date at which the order to that effect was issued by the court, the provisional assignee in terms of the act is divested, but not otherwise (§ 39). By the same statute, it is an act of bankruptcy, if a creditor or creditors, to the amount requisite to authorize a petition for bankruptcy, having filed affidavits of their debts in the court of bankruptcy, the debtor do not pay them, or find security within twenty-one days (§ 8).

Act of Bankruptcy by a Member of Parliament.—By 6 Geo. IV. c. 16, § 9, If a member of parliament who is a trader commit any of the acts which are acts of bankruptcy in the case of ordinary traders, a commission may issue in the usual manner, but the member is not liable to arrest. By § 10, a creditor or creditors of the legal amount [Bankruptcy] may file affidavit of the debt in any of the courts at Westminster, and sue out a summons, with a copy of which the member of parliament may be served; and if he do not satisfy the creditor by payment or compounding, or enter into a bond with two sureties to pay any sum that may be recovered against him with costs, and enter appearance to the action within one calendar month after service of the summons, an act of bankruptcy is committed by him. By § 11, if a trading member of parliament disobey any order to pay money in the course of an action in a court of equity, the creditor may apply to the court to fix a peremptory day for the payment, and if the debtor, being served with the order eight days before the day appointed for payment, neglect to pay, he is to be held as having committed an act of bankruptcy from the time of service.

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IN IRELAND by the bankrupt statute 6 Wm. IV. c. 14, § 19-27, the acts of bankruptcy of the English statutes 6 Geo. IV. c. 16, are enacted there, with this addition to
the act marked above as No.11, that the words "situate in England or Ireland or elsewhere" follow the words "or make or cause to be made any fraudulent surrender of
any of his copyhold lands or tenements." [Assignees. Bankruptcy. Commissioners.]

ADAMANTINE SPAR, or COMMON CORUNDUM STONE, is, with the

exception of diamond, the hardest substance known. Sp. gr. 4. It contains about 90 per cent. of alumine, with a little iron and silica, and is generally of a pale gray or greenish colour, but sometimes of red and brown tints. It is found in India, China, and in some parts of Europe. The Indian variety is considerably whiter than the Chinese, and is usually deemed the purest. In the East it is used for

polishing steel and cutting gems, but the European lapidaries prefer diamond powder.

ADEN, a seaport of Arabia, lying in 12° 52′ N., 44° 59′ E. about 100 miles E. of the entrance to the Red Sea. It was acquired by the East India Company in the year 1838, partly to facilitate the steam-navigation of that sea. The town is advantageously situated upon a noble promontory, which forms two bays, in the westernmost of which, or "Back Bay," a place has been selected for the formation of a coal depot. This bay is accessible and sheltered, and at low water is nearly twenty fect in depth, within about thirty yards from the shore.

twenty fect in depth, within about thirty yards from the shore.

Aden was formerly the most opulent city in Arabia; and during the twelfth, thirteenth, and fourteenth centuries, was an important emporium in the European trade with India. It afterwards declined; and latterly, the town and its once imposing fortifications have been nearly a heap of ruins, inhabited by a miserable population of 600, composed of Jews, Banians, Arabs, and Bamalkies. Under the protection of the Company, however, there can be little doubt that it will again acquire much of its former consideration. Its local position and harbour give its decided advantage over the ports of the Red Sea, by enabling vessels to perform several trips to and from India during the year; whereas the nature of the winds within the Straits of Bab el Mandeb are such, that more than one can seldom, if ever, be effected by a native vessel. The monopolizing spirit of the Egyptian government, at present, operates unfavourably upon British commerce with the countries adjoining the Red Sea; but it is considered likely, notwithsaiding, that the rich products of Abyssinia, and of the neighbouring parts of Africa, consisting of gold-dust, ivory, coffee, gums, frankincense, hides, and sheep, will soon find their way to Aden, to form a return for the silks, cotton piece-goods, iron, and rice, which will be imported from Britain and India. To facilitate the sale of British and Indian goods throughout Arabia, it fortunately happens that the road leading to the interior is the nearest to the richest part of Yemen, and from which the celebrated coffee can be more easily conveyed to Aden than to Mocha. At present, it is the chief mart for the gums brought from Africa by the Somaulies.

ADJUSTMENT. in Marine Insurance, a calculation of the sums to which the

ADJUSTMENT, in Marine Insurance, a calculation of the sums to which the insured is entitled from the respective underwriters, on a loss occasioned by any of the risks insured against, generally prepared by a professional person, indersed on the policy, and signed by the several underwriters. It is compared to a note of hand, being presumptive against them, and not requiring the consideration to be proved by the holder, but admitting of a valid defence being raised and proved by

AD VALOREM (Lat.), according to the value. This term is used in commerce chiefly in reference to those duties (hence called ad valorem duties), which are levied on commodities at certain rates per cent. on their value.

ADVANCE commonly denotes money paid on the security of property consigned or deposited. Merchants frequently advance from one-half to two-thirds of the value of goods consigned to them on receiving invoice, bill of lading, &c. [BILL.

PRINCIPAL AND AGENT. SALE. PROOF IN BANKRUPTCY, &c.]

ADVENTURE, a term sometimes used to express a shipment by a merchant on his own account. A joint adventure is where the shipment is made by two or more

parties on joint account. [JOINT ADVENTURE.]

ADVERTISEMENTS in any newspaper, periodical, or literary work, are each subject to a stamp-duty of 1s. 6d., when printed and published in Great Britain; and of 1s. in Ireland. 3 & 4 Wm. IV. c. 23 (June 28, 1833). The revenue derived from advertisements amounted in 1839 to £125,026; of which, England, £101,357; Scotland, £13,928; Ireland, £9741.

One copy of every periodical or literary work (not being a newspaper), containing any advertisements liable to stamp-duty, published within London, Edinburgh, or Dublin, or within twenty miles, shall, within six days after publication, be brought, together with all adversements printed therein or published, or intended to be published therewith, to the nearest head stamp-office; and the title thereof, and the name of the printer and publisher, with the number of advertisements; and the duty shall be there paid; and one copy, &c. in any place not within the above limits, shall, within ten days, be brought to the head distributor of stamps in the district, and to whom the duty shall be paid. Penalty for neglect £20, § 3. By 6 & 7 Wm. IV. c. 66, a penalty of £50 is imposed on persons advertising foreign or other illegal lotteries.

ADVICE, in commercial language, means information communicated by letter. The term is used chiefly in reference to bills of exchange.

"Bills are sometimes made payable 'as per advice;' at other times, 'without further advice,' (Poth. pl. 36, 169); and generally without any of these words. In the former case the drawer may not, but in the latter he may, pay before he has received advice." (Chitty on Bills.) [NOTICE.]

ADULTERATION is the deceitful mixture with any commodity of substances

of a different or baser nature. Adulteration is a fraud at common law. There are, however, statutes which afford a remedy in the greater number of cases; and it is

nowver, statutes which amord a remedy in the greater number of cases; and it is most expedient to proceed under these, more especially when they vest a summary jurisdiction in justices of the peace or other subordinate authorities. A full account of the statutes will be found in "Burn's Justice of the Peace."

AFFIDAVIT, a statement of the truth of a fact, given on oath, for which, since the passing of 5 & 6 Wm. IV. c. 62, declarations have been in several instances substituted. An affidavit must be made before some one who has authority to take it. When in reference to a suit in court, it ought to be made before the court in which the cause lies, or a commissioner authorized by it, and so an affidavit before a Master in Chancery will not be effectual in the Queen's Bench, and vice versă. Affidavits are generally used to certify the service of process, or some other procedure in a court of justice, or in support of motions, or in opposition to them. The first step prepara-tory to an adjudication of bankruptcy, is for the petitioning creditor to make affi-davit of the amount of the debt, and of his belief that the debtor has become bankrupt; and affidavits are otherwise extensively employed, in the bankrupt codes of the three kingdoms. By 5 & 6 Wm. IV. c. 62, § 13, it is unlawful "for any justice of peace, or other person, to administer, or cause, or allow to be administered, or to receive, or cause, or cause or allow to be received, any oath, affidavit, or solemn affirmation, touching any matter or thing whereof such justice, or other person, hath illegality is not to apply to caths, connected with the preservation of the peace and the punishment of delinquents, or with proceedings before parliament, or with the requisites for the validity of deeds to be used in foreign countries. By § 2 of the statute just quoted, various public officers are enumerated, in the business of which declarations may be substituted for each and officers. tions may, by authority of the Treasury, be substituted for oaths and affidavits. By Il, a declaration is substituted for an oath in taking out a patent.

Affidavits are not indigenous to the law of Scotland, and hence voluntary affidavits before judges are not evidence unless appointed by the bankrupt and other statutes.

Form of Deposition to prove a debt in an English Bankruptcy.

A B being sworn and examined, the day and year, and at the place above mentioned, upon his eath saith, that C D, the person against whom this prosecution of hankruptey is awarded and issed, was at and before the date and suing forth of the same, and still is justly and truly indebted unto this deponent [and E F, his partner], in the sum of £100 (n scords), for goods sold and delivered, for which said sum of £100, or any part thereof, he, this deponent, hath not [nor hath his said partner], nor any other person, to his [their] use, to his knowledge or belief, received any security or satisfaction whatsoever.

Form of Affidavit to the verity of a claim under a Sequestration in Scotland.

At Edinburgh, the third day of January, eighteen hundred and forty years. In presence of A, one of her Majesty's Justices of the Peace for the city of Edinburgh, appeared B for "B, one of the partners of B & Co." as the case may be], who being solemnly sworn, depones, that C is justly indebted, and resting owing, to him for "to the company of which the deponent is a partner"], the sum of £100 [in words], according to the account hereto annexed. Depones that no part of the said sum is paid or compensated, nor does the deponent [or "nor does the deponent, or any of the partners of the said company"] hold any other person than the said C bound for the debt, or any security for the same, or any part thereof [except as stated in said account, or as the case may be]. All which is truth, as the deponent shall answer to God.

AFFIRMATION is the solemn asseveration made by Quakers and Moravians in cases where an oath is required from others. The form prescribed is as follows:—
"I, A B, do solemnly, sincerely, and truly declare and affirm." This privilege was first allowed by the act 7 & 8 Wm. III. c. 34; but it was confined to civil cases until the year 1828 when (9 Geo. IV. c. 32) it was extended to criminal cases. A false affirmation subjects the offender to all the penalties of perjury. By 3 & 4 Wm. IV. c. 82, the privilege was extended to the denomination called Separatists, and by 1 & 2 Vict. c. 77, to all persons who have been Quakers or Moravians, and

who retain conscientious objections to oaths.

AFFREIGHTMENT, in the law of shipping, is the contract by which a vessel, or the use of it, or the use of some part of it, is let out on hire. The contract is of two kinds, charter-party and general ship, or ship on general freight. The contract does not require to be in writing, but if it be so it must be duly stamped. The obligations generally expressed, and always understood, on the part of the shipmaster, are, that the vessel must be seaworthy, provided with all necessaries, and in every way fit for the voyage undertaken. The crew also must be sufficient in number and ability. Where such is the usage, he must have a pilot on board. The

vessel must be at the port ready to receive goods, for a reasonable period, and must sail at the appointed time, weather and tide permitting. She must be properly navigated, and also directed to her port of destination by the usual and approved navigated, and also directed to her port of destination by the usual and approved course. If she deviate unnecessarily, the master and owners are responsible if loss be occasioned, though it should be by the act of God or the king's enemies. The master must not incur risk by sailing with contraband goods on board, or without the proper papers. He must use every effort to convey the cargo in safety. Where he cannot proceed in his own ship, he must forthwith adopt such means as may be best suited to preserve the safety and value of all the property committed to his charge. "Transshipment," "for the place of destination, if it be practicable, is the first object, because that is in furtherance of the original purpose; if that be impracticable, return or a safe deposit may be expedient. The merchant should be consulted if possible. A safe is the last thing the master should think of because consulted if possible. A sale is the last thing the master should think of, because it can be only justified by that necessity which supersedes all human laws. If he sell without necessity, his owners, as well as himself, will be answerable to the merchant; and they will be equally answerable if he place the goods at the disposal of a Vice-Admiralty Court in a British colony, and they are sold under an order of the court, such court having no authority to order a sale. And the persons who buy under such circumstances will not acquire a title as against the merchant, but must answer to him for the value of the goods." (Abbot, 243, 244.) On his arrival the master must report his ship and crew, exhibit his manifest, and deliver the cargo to the consignee [BILL OF LADING] on payment of charges. [FREIGHT.]

The obligation on the part of the freighter or merchant, is to furnish a sufficient cargo—if he have covenanted for a full one, he must provide it though it exceed what was specified as the burthen of the ship, becoming liable in compensation for any portion not occupied. This compensation for the freight of cargo stipulated any portion not occupied. This compensation for the freight of cargo stipulated for, but not supplied, is called dead freight. Certain days are generally specified, during which the merchant is entitled to delay the vessel in loading and unloading; these are termed "Lay-days." A specific sum is in some cases covenanted to be paid, should the vessel be longer detained, and if a rate is not agreed upon, a charge may be made of the nature of damages. [Demurrage.] Before receiving delivery of the cargo, the merchant must pay the freight. (Abbot, 162-425. Smith's Mercantile L., 239-261.)

AGAL-AGAL, a glutinous substance obtained from a seaweed in the Philippine Islands. It is much used in China for gumming silks and paper.

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AGARIC (Boletus), a fungus growing on trees. Two species of boletus are known under the same name. The B. pini laricis, or male agaric of druggists, was at one time employed as a purgative, but it is now in disuse. The B. ignarius called female agaric, was formerly valued as a styptic, but is at present chiefly used for preparing the tinder or touchwood called on the continent amadou, and in this countries the student it is found in most countries, and particularly in the country German tinder. It is found in most countries, and particularly in the Highlands of Scotland, on the trunks of old ash and other trees. That which grows

Highlands of Scotland, on the trunks of old ash and other trees. That which grows upon the oak, however, is most esteemed.

AGATE (Ger. Achat), popularly called Scotch pebble, is a well-known stone used in jewellery and in the arts. It is one of the modifications of form under which silica is found in almost a state of purity. The siliceous particles are not arranged so as to produce the transparency of rock crystal, but a translucent, sometimes almost opaque substance, with a resinous or waxy fracture; and a variety of shades of colour are produced by a minute quantity of iron, for the beauty of which, together with the high polish they are capable of receiving, agates are highly prized as ornaments. Agates are usually met with in that variety of the tran rocks called as ornaments. Agates are usually met with in that variety of the trap rocks called amygdaloid or mandelstein; they are also found as loose pebbles in the beds of rivers or in gravel, but in these cases they have been derived from the disintegration of amygdaloids. They vary in size from that of a pin head to a foot in diameter, but those of one, two, or three inches are the most common. They are found in the river Achates, now the Drillo, in Sicily, whence it is said they derive their name; but the principal supply is procured from Oberstein, in Germany. They also occur in many parts of Scotland, especially in the Isle of Skye, and at Kinnoull near Perth. The stones known by the names of Carnelian, Calcedony, Onyx, Sarnear Perm. The stones known by the names of Carnellan, Calcedony, Onyx, Sardonyx, Mocha-stone, Blood-stone, Chrysoprase, and Plasma, are closely allied to Agate, and in chemical composition they are not distinguishable, except in the case of the Chrysoprase, by its colouring matter.

AGENT. [PRINCIPAL AND AGENT.]

AGIO, a term applied in some parts of the continent to the premium or per centage allowed on a better sort of money when it is given in exchange for an in-

ferior kind. Thus, at Hamburg, when 100 marks banco are exchangeable for 120 marks currency, the agio on banco is said to be 20 per cent.; it being always reckoned upon the more valuable money. In France, again, where payments can be demanded only in silver coin, a small premium is sometimes paid by the receiver in order to obtain gold coin; this premium is called the agio on gold.

When the per centage, or difference, is considered, with regard to the inferior sort of money, it is called discount. Thus, when 100 dollars in bank-notes are exchangeable for only 90 dollars in coin, the discount on the paper is said to be

loper cent.
AHM, AAM, or OHM, a German wine measure, varying in different places.
In Dantzic, it contains 33; in Hamburg, 31; in Hanover, 34;; and in Rotter-

dam, 33; imp. galls. nearly.

ALABASTER (It. Alabastro, Fr. Albatre), a species of gypsum resembling marble, but softer, takes a duller polish, and when pure is much whiter and semimarble, but softer, takes a duller polish, and when pure is much whiter and semi-transparent. Some stones, however, of a veined and coloured appearance, and also certain transparent and yellow ones of a sparry nature, are termed alabasters. It is used for small statues, lamps, vases, and other ornaments. The finest is found near Volterra, in Tuscany. It is also procured in Staffordshire, Derbyshire, and in great abundance on the shores of the Bristol Channel, between Watchet and Minehead, where it is manufactured into toys and ornaments. ALBATA, British Plate or German Silver, a compound of tin, copper, and nickel, now extensively used in this country in the manufacture of a variety of articles which were formerly plated or made entirely of silver. Albata goods do not look so well as those plated, when the latter are entirely new, but they pos-sess superior durability. Birmingham and Sheffield are the principal scats of this manufacture.

manufacture

ALCOHOL (Fr. Esprit de Vin. Ger. Weingeist. It. Spirito di vino), is a liquid which forms the intoxicating principle of fermented liquors. It is by the distillation of such liquors that ardent spirits are obtained, and they receive the names of brandy, rum, gin, or whisky, according to the nature of the substance employed, but in every case consist almost entirely of three ingredients, viz. alcohol, water, and a little oil or resin, to which they owe their flavour and colour. When these liquids are redistilled, the first portion that comes over is a fine light, transparent fluid, known in commerce by the name of rectified spirits. When as highly rectified as possible, the specific gravity of the liquid obtained does not appear to be less than '820, and is generally more. Alcohol cannot, by this process, be deprived of the whole of the water with which it is combined; but by redistillation with hot muriate of lime, it is procured of the specific gravity '791 at 68°, or '796 at 60° Fahrenheit. In this state it is the strongest that can at present be produced, and it is therefore called pure or absolute alcohol. The alcohol of comparing or article of size is prover as a thin; its specific gravity is saldon produced, and it is therefore called pure or absolute alcohol. The alcohol of commerce or spirit of wine, is never so strong as this; its specific gravity is seldom under 837. In this state it is fragrant, limpid, colourless, volatile, inflammable, and of a pungent agreeable taste. It has never been frozen. At 1733° it boils. It combines with water in every degree; and the proportion of it present in common spirits is best judged of by their specific gravity, and is usually ascertained by "sikes' Hydrometer." The specific gravity of what is called pure alcohol being 786 at 60° Fahrenheit, and that of water 1000, it follows, that the lighter a spirit is the stronger is it. What in this country is called proof spirits, was understood to be a mixture of equal bulks of alcohol and water; but this is not the case: it contains 52-100 parts of its weight of water. When spirits are weaker than this, they are said to be under proof: when stronger, to be above proof; thus, "10 under proof" signifies that every 100 gallons of that spirit would require to have 10 gallons of water abstracted from it to bring it up to proof; and "10 over proof," that every 100 gallons contains too little water by 10 gallons. Philosophers, however, are not yet agreed upon absolute alcohol; and hitherto the term proof-spirit has been often indefinitely employed. proof-spirit has been often indefinitely employed.

proof-spirit has been often indefinitely employed.

The great importance of accuracy in determining the strength of alcoholic mixtures induced the Lords of the Treasury, a few years ago, to request the Royal Society to give an opinion upon the subject. In the report of the committee of this body (drawn up by Mr Faraday), it is stated, that "a definite mixture of alcohol and water is as invariable in its value as absolute alcohol can be. It is also invariable in its nature." It is therefore proposed, "that standard spirit be that which, consisting of alcohol and water alone, shall have a specific gravity of 0.92 at the temperature of Br Pahrenheit, water being unity at the same temperature; or in other words, that it shall at 62 weigh 154 the, or 31 the standard is rather weaker than the old proof spirit (the specific gravity of which, at 620 1918633), in the proportion of nearly 1.1 callon of the present proof-spirit per cent." In regard to the specific gravity of any mixture of alcohol and water, "your committee are of opinion that the hydrometer

is the instrument best fitted, in the hands of the excise officer, to indicate that specific gravity, and they think it ought to be so graduated as to give the indication of strength, not upon an arbitrary scale, but in terms of specific gravity, at a fixed temperature, which in the present case should be 62°, or that of the standard spirit."

Alcohol is extensively used in the arts. It dissolves the resins, camphor, and the essential oils; and hence its use in varnish-making, in pharmacy, and in perfumery; while its fluidity at the lowest temperatures,—its antiseptic properties, and its purity and ready inflammability, render it applicable to a great variety of other purposes. (Brande's Chemistry. Ure's Dictionary of Arts, art. Alcohol.) [Spirits.]

ALDER (Alnus glutinosa), an aquatic tree, found in all parts of Europe, the north of Africa, and in Asia and North America. Its timber is reddish yellow in norm or Arrica, and in Asia and North America. Its timber is reddish yellow in colour, and being soft works easily. It is much used for piles, pumps, and other underground purposes where it is kept constantly wet; and its stems, hollowed out, are among the best materials, next to metal, for waterpipes. The veiny knots are often cut into veneer. The bark is valuable for tanning; and the young shoots, when mixed with other ingredients, are used for dyeing. The alder rots when exposed to the weather, and when dry is subject to worms.

ALE. [BERR.] ALEXANDRIA. [EGYPT.]

ALGIERS extends about 500 miles along the northern shore of Africa, from about 8° 30′ east, to 1° 30′ west. It is bounded on that side by the Mediterranean, on about 8 30 east, to 1 30 west. It is bounded on that side by the Mediterranean, on the cast by Tunis, south by the Sahara or Great Desert, and west by Morocco, from which it is separated by the desert of Angad. There are four provinces, Algiers Proper, Constantina, Titteri, and Mascara; the first was under the direct government of the Dey; the others under local rulers called Beys. In 1830, the principal part of the country was conquered by the French, by whom it is still retained. Population, about 2,000,000, one half being Kabyles or Berbers, and the rest chiefly Arabs, Moors, Cooloolis, Jews, and Soudan negroes.

The country is traversed by branches of the great mountain-chain of Atlas, and in general is well watered and highly fertile. In the high grounds of the interior, the same plants can be reared as are cultivated on the opposite shores of the Mediterranean; while there is reason to believe that all the productions of more southern, and even of tropical climates, might on the low grounds near the coast be cultivated with advantage. The grain sown is wheat, barley, maize, millet, dours and rice. The mountains are rich in metals and timber; and in the eastern parts, towards Oran and Mostagan, there is great abundance of fossil salt. The manufactures are inconsiderable. On the coast, near Bons, there are extensive coral banks, the seat of an important fishery, carried on chiefly by Italian vessels.

Or the coast, near Bona, there are extensive coral banks, the seat of an important fishery, carried on chiefly by Italian vessels.

Algiers, 390 48 N., 39 44 E., the principal city and port, rises in the form of an amphitheatre near the middle of the coast. It is defended on the seaside by very strong batteries. The harbour, a work of immense labour, is formed by two projecting mules; and is about 15 feet deep; but it is unsafe, and vessels lying along it must be strongly fastened by cables. Formerly the population was about 70,000, including a number of Jews; but the expulsion of the Turks, and the emigration of the Moors, have since greatly reduced this number. Exports,—oil, wax, hides, akins, corn, fruit, wool, rugs, embroidered handkerchiefs, ostrich feathers. Imports,—cotton goods, silks, spices, metals, hardware, sarthenware, and other manufactured goods.

The principal intercourse of Algiers is with France, Britain, Italy, and Spain. The extent of the British intercourse cannot be precisely ascertained, as the public accounts do not distinguish the trade of the different Barbary States, while large quantities of British manufactures, particularly cottons, are imported by way of Leghorn and Gibrultar. In 1832, the value of cottons imported into the town of Algiers, was from France, £7363; and of British cottons from Leghorn, £28,589; Gibraitar, £17,900; Tunis, £307; total, £46,765; in all, £54,128. In 1837 the amount of imports into Algiers from France (exclusive of £83,507 of specie) was £703,787; of which French merchandise, £472,020; foreign merchandise, £231,767; in the same year the amount of exports to France was only £88,012 exclusive of £83,507 of specie) was £703,787; of which French merchandise, £472,020; foreign merchandise, £231,767; in the same year the amount of exports to France was only £88,012 exclusive of £83,507 of specie) was £703,787; of which French merchandise, £472,020; foreign merchandise, £231,767; in the same year the amount of exports to France was only £88,012 exclusive of £83

ALIEN, in its original acceptation, is applied to any one born out of the dominions of Great Britain. The disqualifications of aliens do not, however, apply to all individuals so situated. By 7 Anne, c. 5, the children of all natural born subjects, individuals so situated. though they happen to be born beyond the liegeance of the crown, are deemed to

be natural born subjects; and in explanation, it is enacted by 4 Geo. II. c. 21, § 2, that this privilege does not include the children of persons who, at the time of the birth, were attainted, or liable to the penalties of treason. By 13 Geo. III. c. 21, § 1, the benefit is extended to grandchildren of natural born subjects, i. e. to the children of persons declared to be naturalized by these statutes. Aliens cannot hold real property in the United Kingdom, but an alien may trade and sequire property in goods, money, and other personal estate. "Also," says Sir William Blackstone, "an alien may bring an action concerning personal property, and may make a will, and dispose of his personal estate: not as in France, where william Blackstone, "an alien may bring an action concerning personal property, and may make a will, and dispose of his personal estate: not as in France, where the king, at the death of an alien, is entitled to all he is worth by the droit d'aubains or jus albinatus, unless he has a peculiar exemption" (I. 372). This hard law is now repealed in France, to the extent of allowing the representative of a foreigner is now repealed in France, to the extent of allowing the representative of a toreigner to succeed to his property, in so far as Frenchmen hold the same privilege in the foreigner's native country (Code Civil, Liv. iii. Tit. i. ch. 2, art. 726). Alien enemies can hold no property in the United Kingdom, and cannot pursue actions. "The children of aliens," says Blackstone, "born here in England, are, generally speaking, natural born subjects, and entitled to all the privileges of such, in which the constitution of France differs from ours; for there, by their jus albinatus, if a child be born of foreign parents, it is an alien" (I. 374). By the later law of France, however, children of foreign parents may become naturalized by claiming the privilege in the course of a year following the attainment of majority, and declaring their determination to reside permanently in France (Code Civil, Liv. I. Tit. i. ch. l. art. 9). The crown may grant to aliens letters of denization. A privilege in the course of a year following the attainment of majority, and declaring their determination to reside permanently in France (Code Civil, Liv. i. Tit. i. ch. 1, art. 9). The crown may grant to aliens letters of denization. A denizen may "take lands by purchase or devise, which an alien may not, but cannot take by inheritance: for his parent, through whom he must claim, being an alien, had no heritable blood; and, therefore, could convey none to the son. And upon a like defect of hereditary blood, the issue of a denizen, born before denization, cannot inherit to him; but his issue born after may" (Blackstone, i. 374). The rule in Scotland appears to be analogous. (Erskine's Inst. iii. 10, § 10.) The full right of citizenship can only be conferred by Act of Parliament. In ille of naturalization, it is usual to insert a clause disabling the party from being a Member of the legislature or of the Privy Council. By 13 Geo. II. c. 3, every foreign seaman who, in time of war, serves two years on board an English ship, by virtue of the King's Proclamation, is naturalized; and by statutes 13 Geo. II. c. 7; 20 Geo. II. c. 44; 22 Geo. II. c. 45; 2 Geo. III. c. 25, and 13 Geo. III. c. 25, all foreign Protestants, upon their residing seven years in any of the American colonies, without being absent two months at a time, and all such persons serving two years in a military capacity there, or being three years employed in the whale-fishery, without afterwards being more than one year absent from the king's dominions; and by 26 Geo. III. c. 50, §§ 24, 27, 28; and 28 Geo. III. c. 20, § 15, all foreignors who have established themselves and families in Britain, and carried on the southern whale-fishery, are naturalized as if by act of naturalization. In Ireland, the Parliament passed a temporary act (14 and 15 Cha. II. c. 13) for naturalizing all aliens of the Protestant religion intending to reside permanently with their families and property. This act was continued by 4 Wm & Marx of 2 and rendered negreting hy 4 Ge reside permanently with their families and property. This act was continued by 4 Wm. & Mary, c. 2, and rendered perpetual by 4 Geo. I. c. 9.

By 6 & 7 Wm. IV. c. 11, all aliens, on their arrival from abroad, must declare their name and country to the chief officer of customs at the port of landing, and their parameters with a view to their being registered, under penalty of

their name and country to the chief officer of customs at the port of landing, and show him their passport, with a view to their being registered, under penalty of £2; and shipmasters must report all aliens brought over seas in their vessels, under a penalty of £20, and £10 additional for each alien on board.

ALKALIS, a class of chemical bodies characterized generally by their peculiar hot, bitter, and caustic taste; by their changing the colours of vegetable blues to green, and yellows to brown; and by their neutralizing acids, and forming with them the class of compounds called salts. The principal alkalis are ammonia, potash, and soda: an account of which, and such others as possess commercial interest, will be given under their proper heads. The value of any alkali is determined by an alkalimeter, a graduated instrument which shows the quantity of acid neutralized by a given weight of the sample, and hence the amount of pure alkali contained in it. The alkalimeter at present used, is minutely described in Mr Faraday's Chemical Manipulation.

ALKANET (Fr. Orcanette. Ger. Orkanez-wurzel. It. Arganetta. Sp. Ar-

ALKANET (Fr. Orcanette. Ger. Orkanez-wurzel. It. Arganetta. Sp. Arcaneta), the root of a species of bugloss (Anchusa tinctoria), a native of the warmer parts of Europe. It is of a dark red colour, and white within; and imparts an

elegant tint to alcohol, wax, and to all unctuous substances.

The colouring matter is confined to the bark, and the small roots are preferred, as these have most bark in proportion to their bulk. Alkanet is produced in England; but the best is imported from near Montpellier in France, and from the Levant.

ALLIGATION, in commercial arithmetic, is a formula for ascertaining the proportion of constituents or ingredients in a mixture.

I. To find what quantity of any number of ingredients, whose rates are given, will compose a mixture of a given rate. Rule—1. Write down the rates of the ingredients under each other.

2. Connect by a curved line, the rate of each ingredient, which is less than that of the mixture, z. connect by a curved une, the rate of each ingredient, which is less than that of the mixture, with one or any number of those that are greater, and each greator rate with one or any number of those that are less. 3. Put the difference between the mixture rate, and that of each of the ingredients, opposite the contrary rate with which it is linked. 4. Then if only one difference stand against any rate, it will be the quantity belonging to that rate; but if there be several, their sum will be the quantity.

Example 1. Wine at 9s. per gallon is to be mixed with wine at 6s. per gallon; required the proportions so as to sell the mixture at 7s. per gallon.

Example 2. What quantity of spirits at 17s. 18s. and 22s. per gallon, must be taken, so as that the mixture may be worth 20s. the gallon.

$$7 \begin{Bmatrix} 9 \\ 6 \end{Bmatrix}$$
 . . . 1 at 9s. per gallon 2 at 6s. . . . .

That is, the wine at 9s. per gall. must be to that at 6s., in the proportion of 1 to 2.

Ans. 2 gallons at 17s.; 5 at 22s.; and 2 at 18s.

II. When the whole composition is limited to a certain quantity. Rule.—Find an answer as before, by linking; then say as the sum of the quantities, or differences thus determined, is to the given quantity, so is each ingredient found by linking, to the required quantity of each.

III. When one of the ingredients is limited to a certain quantity. Rule.—Take the difference between each price and the mean rate as before; then, as the difference of that ingredient whose quantity is given is to the rest of the differences respectively, so is the quantity given to the several quantities required.

In the same manner, questions of this kind may be worked who asward of the ingredient and the several quantities.

several quantities required.

In the same manner, questions of this kind may be worked when several of the ingredients are limited to certain quantities, by finding first for one limit, and then for another. In general, however, cases in alligation are best resolved by an analytical process, as they form what are called tadeterminate or unlimited problems, from their admitting of a variety of answers. [Average.]

ALLOWANCES. [TARE.]

ALLOW ANCES. [TARE.]
ALLOY, in coinage, a certain proportion of harder metal, mixed with pure gold and silver, in order to render them less flexible, and better adapted for general use.
ALLSPICE. [PIMENTO.]
ALMONDS (Du. Amandelen. Fr. Amandes. Ger. Mandeln. It. Mandole. Por. Amendoas. Sp. Almendias), the kernel of the fruit of the almond tree (Amygdalis communis), a native of Syria and Barbary, but now naturalized in the south of Europe. Almonds are of an oblong compressed shape nutty tests and south of Europe. Almonds are of an oblong compressed shape, nutry taste, and are covered with a thick brown skin. There are two permanently distinct varieties,—the sweet and the bitter; but many subvarieties are distinguished in the places of growth. It is said that the eye can discover no difference between the sweet and bitter almonds, nor between the trees which produce them; and it is asserted (though without probability) that the same tree, by culture, has been made to bear both. Almonds are now little used in medicine; the sweet, are a commade to bear both. Almonds are now little used in medicine; the sweet, are a common article of the dessert; the bitter, are used chiefly in cooking to give a flavour to other articles. Both become rancid by keeping. They are gathered in August and September, but are not generally shipped till the middle of October. They are imported into this country chiefly from Barbary, especially Mogadore, and from Valencia, Alicant, and Malaga, in Spain; small quantities are, besides, brought from France, Portugal, and Italy. Bitter almonds are obtained almost wholly from Barbary. The best sweet are the Jordan variety, brought from Malaga, they are longer fatter, less pointed at one end, and less round at the Malaga; they are longer, flatter, less pointed at one end, and less round at the other, and have a paler cuticle than the other kinds.

Prior to 1832, when the duty was reduced, the consumption of almonds was only about 3000 cwts. annually; but it is now 8000 cwts. In 1836, there were imported 17,370 cwts.; re-exported, 2814 cwts.; and entered for consumption, 9061 cwts., yielding of customs revenue, £3101. The prices in bond, per cwt., quoted in the London market in July 1839, were, Jordan, £9 to £10; Valencia, £4, 10s.; Barbary, bitter, £2, 10s. Customary Tares.—In the shell, 2-3d parts; in baskets of 1½ to 1½ cwt., 6 lbs. each; in serons of 1½ to 2 cwt., 12 lbs. each.

13 to 2 cwt., 12 lbs. each.
Allowo Oil., a fat or greasy substance expressed from sweet and bitter almonds. Sp. gr. '915.
It is pale yellow, but becomes colourless when long exposed to light. It soon grows rancid, especially if in contact with oxygen. [Oil.] It is so plentiful, that 53 lbs. of almonds have yielded 1b. 6 oz. of oil by cold expression, and 3 lb more on heating them.
ALMUDE, a measure for liquids in various places. In Lisbon, it contains 3.64 imp. galls.; in Oporto, 5.61 do.; in Faro, 4.08 do.; and in Constantinople, 1.15 do. ALOE, AMERICAN. [Maquer.]
ALOES (Fr. Aloès. Ger. It. & Sp. Aloe. Pers. Sibbir), a bitter resinous juice, extracted from the leaves of a succulent plant of the same name. It is used as a

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common purgative medicine. Three kinds are known to druggists, namely,—1. So-cotrine, from the island of Socotra, is sometimes imported in chests from the Levant; it is the purest, though seldom to be found genuine in this country: the aloes it is the purest, though seldom to be found genuine in this country: the aloes brought from the Cape Colony, and Melinda, are sometimes designated by the same ame, but they are much inferior in quality. 2d, Hepatic, or liver-coloured aloes, is imported chiefly from Bombay in gourds; a darker kind is brought from Barbadoes. 3d, Caballine, known by its rank smell, is used only for horses. These varieties of aloes are said to differ only in purity, and it is probable that they may be obtained, in some instances, from different species of the same plant. Socotrine aloes is said to be obtained by only draining the leaves, after being cut at their base: Hepatic or Barbadoes aloes, by boiling or slight pressure; and horse aloes seem to be a coarse preparation from the dregs of the last. Those of best quality are glossy, not very black, but brown; when rubbed or cut, of a yellow colour; compact, but easy to break; easily soluble; of an unpleasant peculiar smell, and an extremely bitter taste. bitter taste.

ALOE-WOOD (Fr. Bois d'Aloès. Ger. Alos-hols. Lat. Lignum Aloes), called also Xylo-Aloes or Calumbae, is procured from the interior part of the trunk of a large tree (Aquilaria Aghallocha of Roxburgh), growing in some parts of Assam, Cochin, and China. It is of a dark colour, and is saturated with a peculiar aromatic resinous matter, which is highly esteemed by eastern nations. This substance is said to be the produce of disease, as the sound wood is white and inodorous. It is used as a stimulating medicine, as well as an ingredient in incense. (Ainslie's Matteria Indian)

Materia Indica.)

ALQUEIRE, a corn measure in Portugal and Brazil. 100 alqueires of Lisbon

ALQUEIRE, a corn measure in Portugal and Brazil. 100 alqueires of Lisbon = 37½ imp. bushels; and 100 alqueires of Maranham = 1243 imp. bushels. ALUM (Arab. Shebb. Du. Aluin. Fr. Alun. 1243 imp. bushels. ALUM (Arab. Shebb. Du. Aluin. Fr. Alun. Ger. Alaun. 12. Allume. Por. Pedrahüme. Rus. Kwassü. Sp. Alumbre), an earthy salt extensively used in the arts. It is found native only in small quantities; but it has long been produced artificially. The basis of common alum is sulphate of alumina, combined with sulphate of potash. It is brittle, colourless, inodorous, has a sweetish astringent taste, and crystallizes generally in transparent octahedrons. Sp. gr. 1.73. Water at 60° Fahren. dissolves about 1-15th, and at 212°, about 3-4ths of its weight of alum. Its contamination with iron may be detected by nut-gall. or prussiate of rotash. the last will give solution of alum a blue tint if it contain iron. The most extensive alum-works in Britain are at Hurlett and Campsie, near Glasgow, where it is prepared from slaty-clay, obtained from the shales of old coal-pits. It is also prepared extensively at Whitby, from a stratum of alum slate, said to extend 29 miles. But the British alum is inferior to the Roch alum imported from Smyrna, and also to the Rocking alum shales are all the strategy and strategy at the British alum is inferior to the Roch alum imported from Smyrna, and also But the British alum is inferior to the Rock alum imported from Smyrna, and also to the Roman alum, manufactured at La Tolfa, near Rome. This last is the purest of all, and is generally distinguished by being mixed with a little reddish powdery matter. Alum is also extensively produced in China, from whence it is exported to India. This salt is much used in dyeing and calico-printing, in consequence of the attraction of its base for colouring matter. It is also used in lake colours, leather dressing, pasting paper, clarifying liquors, by candlemakers to harden and whiten the tallow, &c. In medicine, it is employed as an astringent.

The price of British alum was lately quoted at 11s. per cwt., and Roch, at 24s. to 26s. per cwt. Customary Tare, in casks, 10 to 12 per cent.

AMADOU. [AGARIC.]
AMALGAM, a name applied to the combinations of mercury with other metals.
AMAZON-STONE, a crystallized variety of felspar, of a beautiful apple-green clour. Localities, Ural Mountains and South America.

AMBER (Fr. Succin. Ger. Bernstein. It. Ambra gialla. Lat. Succinum electrum. AMBER (Fr. Succin. Ger. Bernstein. It. Ambra gialla. Lat. Succinum electrum. Ras. Jantar. Sp. Ambar), a solid, brittle, carbonaceous substance, found in beds of lignite, in various countries, more particularly on the Adriatic and Sicilian shores, and in Prussia, near the seacoast, between Memel and Dantzic, where there are regular mines of it. It is discovered generally in nodules, or small pieces of a white, yellow, or brown colour, and very commonly translucent. When bruised, it exhales a slight aromatic odour. It is susceptible of a good polish, and when rubbed it becomes electrical. Sp. gr. 1'07. It is sometimes adulterated with copal or other resins, which are detected by their different appearance, and by not exhaling the proper odour when burned. The origin of amber is uncertain; Mr Phillips states that it is commonly considered to be a fossil resin. It is imported into this country chiefly from the Baltic, and is used in varnishes, as well as for ornamental purposes in the manufacture of necklaces, &c. In oriental commerce, it is carried into India from Japan, Madagascar, and the Philippines. (Ainslie's Materia Indica).

AMBERGRIS (Fr. Ambergris. Ger. Ambra. It. Ambracani. Lat. Ambra grisea. Sp. & Por. Ambargris), a substance found principally in warm climates, floating on the sea, or thrown on the shore; it is said to be a morbid product of the spermaceti-whale. It is generally procured in small fragments, but sometimes in masses weighing upwards of 100 lbs. When good, it is solid, opaque, of a bright gray The best comes from Madagascar, Surinam, and Java. It is used as a perfume.

It usually sells in London, at from 5s. to 1ls. per oz. This high price leads to frequent adulteration of the commodity.

AMBOYNA. [East Indian Islands.]
AMBOYNA, or LINGOA WOOD, a fancy wood of various colours, and having the shades generally small. It is much used in cabinet-work, and is imported from Ceram and Amboyna, in logs of about 2 feet wide.

AMETHYST (Fr. Amethyste. Ger. Ametyst. It. Amatista. Por. & Sp.

AMETHYST (Fr. Amethyste. Ger. Ametyst. It. Amatista. Por. & Sp. Ametisto), a precious stone of a purplish violet colour, and great brilliancy. It is of two kinds, the oriental and common. Of these, the oriental, which is a species of sapphire, is by far the most valuable. The common or occidental amethyst is merely a coloured variety of quarte or work awards and is in beauty broader. merely a coloured variety of quartz, or rock crystal, and is in beauty, lustre, and hardness, much inferior to the oriental amethyst. It occurs crystallized, in rounded pieces, and in massive portions; but its primary form, like that of quartz, is a slightly obtuse rhomboid. It is most valuable when large, high coloured, and without flaws. It is found in India, Germany, Sweden, and Spain, but is imported into this country chiefly from Brazil. [SAPPHIRE.]

AMIANTHUS. [ASBESTUS.]

AMMONIA, volatile alkali, or spirits of hartshorn, a pungent volatile substance,

of great importance and extensive use, which is formed during the putrefactive fermentation of animal matter. When pure, it is a gaseous body, composed of three equivalents of hydrogen and one of acote; sp. gr. '590; but in medicine and the arts, it is generally used either in solution in water, or in combination with other substances.

LIQUID AMMONIA, or HARTSHORN, is an aqueous solution of ammonia, prepared either by passing the gas as it is formed directly into water, or by distillation from sal-ammoniac, burnt bone, and water. In the former case, the sp. gr. is 880, in the latter 954. It is limpid, colourless, very volatile, has a pungent smell, and a caustic taste; and is one of the most useful stimulants in the materia medica.

ACETATE OF AMMONIA, Or SPIRIT OF MINDERERUS, is prepared by adding Sesquicarbonate of ammonia, to dilute acetic acid. It has a sweetish bitter taste; and is

carbonate of ammonia, to clique acetic acid. It has a sweetish buter taste; and is employed externally as a refrigerant, and internally as a diaphoretic.

Carbonates of Ammonia.—The Carbonate of Ammonia may be obtained by uniting one volume of carbonic acid gas with two volumes of ammonial gas. It is a dry, white, volatile powder, and is used as a stimulant in a preparation called Spirit of Sal Volatile. The Sesqui-carbonate of Ammonia is obtained by sublimation from a mixture of muriate or sulphate of ammonia and chalk, and usually occurs in cakes, broken out of the subliming vessel. When fresh, it is of a crystalline texture, semi-transparent, and hard, odour purposu, and taste penetrating. talline texture, semi-transparent, and hard, odour pungent, and taste penetrating. It is extensively used in chemical preparations. In medicine, it is employed as a stimulant, and is usually called smelling-salts. It is also used instead of yeast, in making some kinds of bread.

MURIATE OF AMMONIA, or SAL-AMMONIAC (Fr. Sel Ammoniac. Ger. Salmiak. It. Sale Ammoniaco. Rus. Naschatur), was originally procured from Egypt, where it was made from the soot of camel's dung. It is now, however, prepared in abundance in this country, by decomposition of the ammonial fluid given off during the preparation of coal-gas; also, by a complicated process, from bones and other refuse of animal substances containing its ingredients. It is likewise found native at Etna preparation of coal-gas; also, by a complicated process, from bones and other refuse of animal substances containing its ingredients. It is likewise found native at Etna and Vesuvius, in some of the Tuscan Lakes, and in Persia, Bucharia, &c. As generally obtained, it is in large cakes of a semi-circular form, translucent and colourless, with a sharp saline taste, but no smell. Sal-ammoniac is extensively employed in the arts. It is used in preparing aqua regia,—in soldering some of the metals,—in tinning iron and copper,—in the preparing of dyes; also in various chemical manufactures. It is exported in considerable quantities to Russia and other parts of the Continent, and to the United States.

of the Continent, and to the United States.

AMMONIACUM (Arab. Feshook. Fr. Gomme Ammoniaque. Ger. Ammoniack), a gum resin, procured, according to some authorities, from the Heracleum gummi-ferum, but by others referred to the Ferula Orientalis. It has rather a heavy smell, and a bitter sweet taste. It is in agglutinated masses of tears, or in separate dry drops of a yellowish white colour. Sp. gr. 1-207. That which is decidedly gutti-form, of a clear and deep buff colour externally, paler within, and free from impute is most esteemed. It is produced in Persia, Abyssinia, and other places, but is imported into the United Kingdom from India. It is used in medicine as a stimulative of the colour of the c lant; and in the arts, to form the diamond cement employed to join pieces of broken glass or porcelain.

AMPHORA. [ANFORA.]
AMSTERDAM. [HOLLAND.]
ANCHOR (Fr. Ancre. Ger. Anker. It. Ancora. Sp. Ancla), a heavy hooked
from instrument for fixing a vessel in a harbour or road. Large ships carry four
principal anchors, the sheet, best bower, small bower, and spare anchors; and two
mail our basides for an anticology proposes parameter that the steam and left. The rmall ones besides, for particular purposes, namely, the stream and kedge. The form of this well-known instrument remained almost unchanged from a very early period, until of late years, when more complex methods of fabrication have been national and the stream of the partially introduced. (Lardner's Cyclopædia. Manufactures in Metal, v. i. p. 93.)
Anchors are extensively manufactured in the United Kingdom; and nearly 2500 tous are annually exported to all parts of the world.

ANCHORAGE, a duty paid for the liberty of anchoring in a port. It means

ANCHORAGE, a duty pant for the model, of all distributions and all also ship's anchoring ground.

ANCHOVY (Fr. Anchois. It. Acciuga), a small fish (Engraulus encrasicholus, Carier), about the size of a finger, of a blueish-brown colour on the back, and silvery white on the belly. It abounds in the Mediterranean, particularly off Gorgona, near Leghorn, where it is taken in May, June, and July. It is also found on the coasts of France and Portugal, and occasionally on the shores of England. After being caught, and the heads and entrails separated, the bodies are salted and packed in small baseds in which if the air be excluded, they will keep for a considerable small barrels, in which, if the air be excluded, they will keep for a considerable time. Genuine anchovies are small and firm, round backed, fibre red, with skin of a silvery white. Those that are dark brown without, with flabby pale coloured fish, and tapering much towards the tail, are commonly Sardines, an inferior species, frequently substituted for, or mixed with, the true kind. They are used the substituted for the substitute substituted for the substitute as a condiment. About 140,000 lbs. are annually imported.

Cutomary Tare, in barrels of 16 lbs., 6 lbs. each.

ANFORA, on AMPHORA, a Venetian liquid measure = 114 imp. galls. nearly. The ancient Roman amphora of 2 urns, contained about 6:39 imp. galls.; and the ancient Greek amphora or amphoreus of 6 choi, was equal to 3:61 imp. galls. nearly. (Paucton's Metrologie.)

ANGEL, an ancient English gold coin, first issued in 1465, by Edward IV., when it was valued at 6s. 8d. In the latter part of Henry VIII.'s reign, its value was raised to 8s.; and in the reign of Mary to 10s.; at which rate it was valued until the close of Charles I.'s reign; after which it was no longer coined.

The angelet or half angel of 3a 4d., was anciently a very common coin; so much so, that forty plus became a proverbial expression for a small wager (Shakspeare's Henry VIII.); and it still remains the legal and established fee in many offices.

ANGELICA (Fr. Angelique), a large umbelliferous plant common in Britain, ANGELICA (Fr. Angelique), a large umbelinerous plant common in Drivain, all whose parts have a fragrant aromatic smell, and a pleasant bitter taste. The A. Archangelica, a biennial, is generally cultivated in gardens for the use of confectioners, by whom a sweetmeat is made of the stalks. The roots are used in medicine, for which purpose, however, those from Spain and Bohemia are preferred. The common wild kind (A. sylvestris, a perennial) possesses properties similar to the other, but is much weaker. (Duncan's Dispensatory.)

Customary Tare in casks, 15 per cent.

ANGOLA extends from about lat. 1° to 12° S. along the W. coast of Africa; and comprehends the districts of Angola Proper, Loango, Congo, and Benguela. The whole is claimed by the Portuguese, but their settlements are chiefly confined to the coast. The residence of the governor is at St Paul de Loando; pop. 8000.

This coast is very imperfectly known, as foreign intercourse is prohibited by the Portuguese. It appears to be certain, however, that the principal, or rather the sole object for which it is resorted to, is the trade in slaves, of whom, from 18,000 to 20,000 are said, by Mr Martin, to be annually exported, chiefly to Brazil. For the protection of this infamous traffic, a considerable military force is maintained on the coast, composed mostly of convicts.

ANGOSTURA, or CUSPARIA BARK, in the materia medica, is a valuable tonic, obtained from the stem and branches of a species of Galipea,—the former being in flat, and the latter in quilled pieces. It breaks with a short and resinous fracture, is covered with an ash-coloured epidermis, is internally smooth, and of a dull brownish-yellow colour. Its odour is rather nauseous and fishy, and it has a strong bitter flavour, accompanied by a peculiar and somewhat aromatic pungency.

It is found in the warmer parts of South America, especially in the neighbourhood of Angostura in Colombia.

A spurious and poisonous bark is sometimes met with under the name of angostura. "This is more intensely bitter, and in shorter and less regular pieces than the genuine; internally, it is nearly black, and externally, covered with a rough rust-coloured epidermis." (Brande's Pharmacy.)

ANIMI, improperly called gum animi, is a resin which exudes from a large tree (Hymenæa) growing in South America. It is of a pale brownish-yellow colour, and is met with partly in transparent and somewhat unctuous grains or tears, and partly in larger brittle masses. It often contains a great many insects. Sp. gr. about 1°055. In commerce it is distinguished as "washed" and "scraped,"—the latter being the most valued. This resin is extensively used by varnish-makers.

ANISEED is the product of an annual umbelliferous plant, a native of Egypt, but cultivated in various parts of Egypt.

but cultivated in various parts of Europe. It has an aromatic smell, and a warm sweetish taste. The small compact seed imported from Spain, is usually preferred to the lighter and larger kind, which is the growth of this country. It is an article of the materia medica.

Oil of Anisced is a volatile fluid, obtained from the seeds by distillation; it concretes at about 50°, which is its leading character. It is in general imported for pharmaceutical use, from Spain; and is consumed chiefly in the preparation of horse medicines.

ANKER, a liquid measure in various places. The English anker contains 10 wine gallons, or 8\(\frac{1}{2}\) imp. galls. The Scottish anker of 20 Scottish pints, equal about 7\(\frac{1}{2}\) imp. galls. In Copenhagen, the anker contains about 8\(\frac{1}{2}\) imp. galls.; in Prussis, 7\(\frac{1}{2}\); in Amsterdam, Riga, and Pernau, 8\(\frac{1}{2}\); in Revel, 9\(\frac{1}{2}\); and in Rostock, nearly 8 imp. galls.

ANNA, an Indian money of account, equal to the 16th part of a rupee, or about 1\(\frac{1}{2}\)d. storling; also a small weight.

ANNAM, an empire in the eastern peninsula of India; bounded N. by China, E. and S. by the Gulf of Tonquin and Chinese Sea; and W. by Siam. It was established about the beginning of the present century, and comprises the kingdoms

blished about the beginning of the present century, and comprises the kingdoms of Cochin-Chins, Touquin, Kamboja, Chiampa, Bao or Boatan, and part of Laos. Area vaguely estimated at 98,000 square miles; and population at 6,000,000. The capital, Hué, is one of the strongest fortified towns in Asia; pop. 100,000. The government is a despotic monarchy, with a sort of council composed of the officers of state: the king is naminally a vascal of China. of state: the king is nominally a vassal of China.

government is a despotic monarchy, with a sort of council composed of the officers of state: the king is nominally a vassal of China.

The two extremities of the empire, Kamboja on the S. and Tonquin on the N., consist chiefly of low alluvial tracts, little elevated above the level of the soa; while the central part, or Cuchin-China, is generally mountainous, with here and there valleys of considerable extent and fertility. A material diversity of climate is found to obtain throughout the empire, resulting as well from physical aspect as from geographical situation. In the northern and southern provinces, the seasons observe the same course as in Malabar and Bengal, but in Cochin-China a high range of mountains produces the same effect as the central range of Hindostan, in reversing the order of measons; so that a dry season prevails during the south-west, and a wet one during the north-east monsoon,—the rains continuing from October till March. The climate is in general salubrious. The metallic productions are inconsiderable, except in Tonquin, which abounds both in the useful and precious metals. The mines are worked entirely by Chinese, and furnish employment, according to Mr Crawfurd, to about 25,000. The yearly produce of the sliver mines is stated at about 135,600 ounces. The vegetable species differ little from those in similar latitudes in other parts of India. Tea and slik are produced in the northern provinces; but, like all other productions of the country demanding the exercise of skill and intelligence, greatly inferior to those of China. Certain descriptions of cinnamon, cardamums, eagle-wood, and other trifling articles, are subject to the monopoly of the government. The domestic traffic of the country is chipsed, and partly by land with the provinces adjoining Tonquin; the exports con-list principally of cardamums, areca-nut, sugar, cinnamon, salt, salt fish, rice, fancy wood, varnish, ragle-wood, abony, cotton, stick-lac, tvory, peltry, hides and horns, deers' sinews, and ornamental feathers, w

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the picul = 112 catties; and at Saigon, a picul of sugar = 1½ picul, or 180 catties. Rice is sold by the bag of 50 catties, though commonly 2 catties short of this amount.

\*\*Mosey.\*\*—The common money of account is the quan of 10 mas, or 800 sapeks. The only coin is the sapek, which is made of zinc; and the 600 forming a quan are commonly strung upon a filament of ratan, and in this manner kept for use; forming a bulky and most inconvenient currency, ingots of gold and silver, stamped by the government, though current, are not considered coin. The Spanish dollar passes in Cochin-China, and is valued at 1½ quan by the government.

\*\*Duties.\*\*—No import duties are levied; and the only article prohibited is opium, which, however, irradity old by the Chinese. An export duty of 5 per cent. is levied on cardamums, pepper, cinnamon, ivory, rhimoceros' horns, esculent nests, sapan wood, ebony, and red wood; and on timber and cordage 10 per cent. The exportation of coin, bullion, copper, agila wood, rice, and salt is contraband; but the prohibition is rather nominal than real; and the exportation of rice and salt is allowed by license. The chief port charge is a duty on the measurement of the vessel, the amount of which is lowest at the capital, and highest at Saigon,—an absurd distriction intended to counterbalance the natural disadvantages of the northern ports, and place them on an equality with the fine harbour of Saigon. (\*Cresc/strd's Siem and Cochin-China.)

\*\*ANNATTO.\*\* On ARNOTTO (\*Du. Orleagn. Rokee.\*\* Fr. Rocou. Ger. Orleagn.

ANNATTO, on ARNOTTO (Du. Orlean, Rokos. Fr. Rocou. Ger. Orlean. It. Oriena. Por. Oriena, a reddish dye, is an inspissated extract from the pellicles of the seeds of the Bira Orellana, a native of the Malayan archipelago. It is brought to this country from Brazil and Guiana, but it is also to be found in the East and Wast Indies. It is need by deeper or in the country from Brazil and Guiana, but it is also to be found in the East and West Indies. It is used by dyers for giving more or less of an orange cast to the simple yellows,—as an ingredient in varnishes,—and for colouring cheese. simple yellows,—as an ingredient in variables,—and for colouring cheese. Annation is moderately hard, of a brown colour on the outside, and a dull red within. There are two kinds. Flag or Cake annatio, in cakes of about two or three pounds weight each, is generally enveloped in large flag leaves. Roll annatio, a more concentrated extract, is brought in small rolls of a few ounces weight, and contains a laboratory of colours matter that the former. This is the kind used a larger proportion of colouring matter than the former. This is the kind used chiefly in dairies.

The consumption of annatto has much increased of late years, partly from a great abatement of the duty in 1832. In 1836, the quantity entered for home consumption was 233 987 lbs.

ANNUITY, any fixed sum of money which is payable either yearly or in given portions at stated periods of the year. Annuities are of two kinds: first those called Certain, payable during a fixed term of years, the value of which is founded upon the operation of compound interest; and Annuities on Lives, in which the operation of compound interest is combined with the chances affecting the duration of human

l. Annuities Certain for terms of years are currently sold by government, and by many of the insurance companies. Their value fluctuates with the market rate of interest; and the price of those sold by government, as well as by ther parties, is generally regulated by the current rate of 3 per cent. stock;—the sum sunk in the purchase of an annuity producing a smaller, or a larger return, according as the price of stock is high or low. Thus, supposing 3 per cent. stock to be at par, or 100,—the rate of interest derived from investing money therein, being then only 3 per cent.,—a sum of £100 sunk in the purchase of an annuity from government for 20 years, would purchase only £6, 13s. 8d. per annum; but if the 3 per cents fall to 80, they then yield a return of 32 per cent. interest for every £100 invested in them; and the same sum will purchase an annuity for 20 years of £7, 3s. The following table shows the rates at which the government annuities may be purchased at the common prices of stock :-

ANNUITIES FOR TERMS OF YEARS which £100 (Money) will purchase, when the 3 per cent. Stock, ex dividend, is at the following prices:—

No. of Years.	- 6	O 1		£93 £3,	tate	6	£90 £91	tate		£90	tate	6	£88 £88 £3,	17		F 1	Late		£86 £86 £3,	ate	7	£3,	l 10 Rate	
10	£	12	d.	£	15	d. 10	£	16	d.	£	17	d. O	£	17	d. 6	£	18	d.	£	18	d. 9	£	s.	8
15	8		6	8	9	6	1 8	10	o	8	10	8	B	ií	3		11	10	8	12	6	B	15	6
20	6	13	8	6	16	9	6	17	4	6	18	0		18		6			6	19		7	3	0
25	5		3	5	17	5	5		1	5	18	9		19		6	0	0	6	0	8	6	3	11
30	5	1	6	5	4	10	5	5	6	5	6	2	5	6	10	5	7	6	5	8	2	5	11	7
35	4	12	8	4	16	1	4	16	8	4	17	5	4	18	1		18	10	4	19	6	5	3	1
40	4	6	2	4	9	8	4	10	5	4	11	1	4	11	10	4	12	6	4	13	3	4	16	11
45	4	1	3	4	4	11	4	5	7	4	6	4	4	7	1	4	7	9	4	8	7	4	13	4
50	3	17	5	4	1	2	4	- 1	11	4	2	8	4	3	5	4	4	2	4	. 5	0	4	B	10
60	3	12	0	3	16	0	3		9	3	17	6		18		3		2	3	19	11	4	4	0
70	3	8	6	3	12	7	3	13	5	3	14	2		15			15	11	3		9	4	1	0
80	3	6	1	3	10	4	3		1	3		0	3	12	11		13	8	3		8	3		0
90	3	4	4	3	- 8	9	3	9	7	3	10	6	3	11	5	3	12	3	3	13	2	3	17	9
100	3	3	2	3	7	8	3	8	7	3	9	5	3	10	4	3	11	4	3	12	3	3	16	10

2. Annuities on Lives are of different kinds, according as they are made to depend upon single lives, joint-lives, or upon lives subject to particular contingencies. They are, as well as the former class, currently sold by government, and also by insurance companies. Their value of course fluctuates with the market-rate of interest; but is mainly dependent upon the age of the nomine; being highest when the expectancy of life is greatest, and decreasing gradually as age advances. Of late years also, a distinction has been made between the sexes, as most observations unite in confirming the fact, that on the average females live longer than males. The following table shows the rates at which annuities on single lives are at present granted by government:—

LIFE Annuities, which £100 (Money) will purchase when the 3 per cent. Stock, ex dividend, is at the following prices:—

Age of Nomi- nee.	£100, 16	is. 10d., the terest being	der £93,	Os. 6d., the terest being	der £86, rate of in	d., and un- 6s. 7d., the sterest being per cent.				
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.		
15	£ s. d. 4 13 0	£ a. d. 4 6 11	£ a d.	£ s. d. 4 11 2	£ s. d. 5 1 6	£ s. d. 4 15 6	£ s. d. 5 5 10	£ a. d. 4 19 9 5 2 3		
90 95 30 35 40 45 60 65 70	4 17 5 5 0 2 5 4 0	4 9 7 4 12 8 4 16 6	5 1 8 5 4 3 5 8 1	4 13 10 4 16 9 5 0 7	5 5 10 5 8 6 5 12 1	4 18 0 5 0 11 5 4 7	5 10 4 5 12 8 5 16 3	5 5 2 5 5 8 9		
35 40	5 9 6 5 17 0 6 7 5	5 1 2 5 6 8 5 13 11	5 13 6 6 0 11 6 11 3	5 5 1 5 10 6 5 17 9	5 17 5 6 4 10 6 15 1	5 9 2 5 14 5 6 1 8	6 1 7 6 8 10 6 19 1	5 13 3 5 18 5 6 5 6		
ននេះ	7 2 8 8 2 1	6 4 1 6 18 10	7 6 6	6 7 10	7 10 5 8 9 10	6 11 8 7 6 4	7 14 4 8 13 10	6 15 6 7 10 1		
60 65	9 5 6 11 1 0 13 9 4	7 19 2 9 8 9 11 11 6	9 9 5 11 4 11 13 13 3	8 2 11 9 12 7 11 15 5	9 13 4 11 8 10 13 17 4	8 6 9 9 16 4 11 19 4	9 17 3 11 12 11	8 10 6 10 0 4 12 3 4		
75 804np.	16 18 0 23 16 6	14 11 3 18 9 7	17 2 1 24 0 9	14 15 8 18 13 10	17 6 1 24 5 0	14 19 6 18 18 1	17 10 1 24 9 3	15 3 8 19 2 3		

These annuities are payable half yearly, and are transferable; and upon the death of any nominee, a sum equal to one-fourth part of the annuity, besides arrears, will be payable to those entitled thereto, or their executors, provided the same shall be claimed within two years. They are sold at the National Debt Office; where tables may be obtained showing the values corresponding to all ages, and fluctuations of stock. Annuities on joint-lives, and for deferred periods, may be purchased on similar terms.

The annuities granted by insurance companies are in some cases based upon the Northampton table; in others, upon the Carlisle table, the Government tables, or some modification of them. [INTEREST AND ANNUITIES.]

In considering a life-annuity as a subject of commerce, it must be kept in view that it is susceptible of two different market prices, according as it is the purchaser or seller of the annuity that goes to market. The values stated above are applicable solely to the case of a party visiking to purchase an annuity. A party possessed of one on his own life, or on that of any other, wishing to sell, must be content to accept of a great deal less than its full value; as the contingent nature of the security, the difficulty of employing profitably capital repaid in small instalments, and other circumstances, have always depreciated the value of life-annuities, when viewed as mere objects of investment. The price at different periods depends upon the state of the money-market: but in general, a person who invests money in the purchase of annuities, demands as much as is calculated to replace the capital sum advanced by him, with interest considerably higher than the ordinary rate; formerly 8, 10, or 12 per cent. was charged; at present it is about 6 per cent. There are thus two market prices for annuities, depending upon the circumstances and necessities of the party going to market. In the first case, the purchaser of the annuity gets his money returned, making allowance for the chances of life, with interest at 3 per cent. or a little more; while the person who is forced to sell his annuity must be content to accept of such a price as will make a return to the money-dealer of about 6 per cent., exclusive of casualties. [Funds.]

Under the legacy act, 36 Geo. III. c. 52, annuities are valued by the Northampton table, at 4 per cent.

Redeemable Annuities are those which are redeemable on certain terms by the granter,—as by

repayment of the consideration-money. Life annuities being attended with risk, are not within the reach of the usury laws, and are therefore used by landed proprietors, and others having a limited interest in their property, to evade them,—more especially when the market-rate of interest exceeds the legal rate. During the late war, the most exorbitant terms were frequently exacted for loans os annuity; and certain formalities in their creation were in consequence introduced by the act 35 Geo. III. c. 141 (explained by 3 Geo. IV. c. 92; and 7 Geo. IV. c. 75). By this statute annuity-bonds or instruments granted for somey in loan, must be enrolled in Chancery within 30 days after their execution: it does not, however, extend to Scotland or Ireland.

ANTHAL, a Hungarian wine measure = 11½ imperial gallons.

ANTHRACITE is a mineral charcoal, black, light, and often with a shining surface, whence it is named glance coal. It is also called blind coal from its burning without flame. Anthracite is found in many of our coal-mines, but was little when the results of the coal flow when it is also called blind coal from its burning without flame.

ing without flame. Anthracite is found in many of our coal-mines, but was little worked until lately, when its value became known in South Wales, where it is employed for smelting iron. In the United States it is used extensively, being burned in peculiar grates adapted to its difficult combustion.

ANTIGUA. [West Indies.]

ANTIMONY (Fr. Antimoine. Ger. Spiesglans. Mal. Soormah. Tam. Anjans Kalloo), a metal extensively used in medicifie; and in the arts employed in the composition of printing types, music-plates, &c. The metallic ore of commerce consists of sulphur and other impurities combined with the pure metal. This ore is found abundantly at Rosenan. in Hungary, and in other parts of Europe; but is found abundantly at Rosenau, in Hungary, and in other parts of Europe; but is imported into this country chiefly from the Malayan Archipelago. It is generally of a lead-gray colour, possessing considerable splendour, and is met with compact,—in accicular crystals,—and in rhombic prisms of considerable size, and variously modified. Cruds antimony is the name given in commerce to the sulphuret of the metal, after being separated from the impurities of the ore, by fusion, and a species of filtration. It is usually in the form of loaves, of a dark-gray colour, the goodness of which is estimated from their compactness and weight, the largeness and distinctness of the striæ, and from their being entirely vaporizable by heat.

Regulus of antimony, the pure metal after being separated from the sulphur, is commonly of a dusky-white colour, very brittle, and of a scaly texture. Sp. gr. about 6.8.

ANTWERP. [BEIGIUM.]
APPLE (Fr. Pomme. Ger. Apfel), the well-known fruit of the pyrus malus, is APPLE (Fr. Pomme. Ger. Apjet), the well-known truit of the pyrus masus, is of the colder climates. It is also the most generally cultivated, as it remains the longest in season, and is used in the greatest number of ways. Apples, when ripe, yield easily to the pressure of the finger at the stalk-end of the fruit. The best for table are the Golden and Ribston Pippins, and for storing for kitchen-use, the Forkshire Green and Stock Ledingtons. The Catalogue of the Horticultural Society of London, however, enumerates more than 1200 varieties. The chief localities of this fruit in Britain, are the Cuppe districts in England, and Lanarkshire in this fruit in Britain, are the CIDER districts in England, and Lanarkshire in Scotland. Apples are imported in considerable quantity from the Channel Islands, France, and the United States.

The wood of the apple tree is hard and heavy, and well adapted for the working parts of machinery, if not under water.

APPRAISEMENT, or VALUATION, is generally used to designate the estimation of the pecuniary value of estates or commodities, made by a sworn appraiser or valuer. By 46 Geo. III. c. 43, appraisers must take out an annual license from the excise. The act applies to "every person who shall value or appraise any estate or property, real or personal, or any interest in possession or reversion, remainder or contingency in any estate, real or personal, or any goods, merchandise or effects, of whatsoever kind or description the same may be, for, or in expectation of the same may be approximately approxima tation of any hire, gain, fee, or reward, or valuable consideration to be therefor paid to him" (§ 4). The penalty for acting without license is £50 for each offence (§ 6). Licensed auctioneers may act without taking out an appraiser's license (§ 7). Each appraisement must be extended on a stamp, in terms of the statute. APPRENTICE, an individual (generally under the age of twenty-one) who is subjected to an engagement to serve for a stipulated period under the practiser of some trade or profession, in matters referring thereto, on condition of receiving instruction in waters.

tion in return.

In England, it is held that by the common law no man can be prohibited from working in any lawful trade at his pleasure. By the statute 5 Elizabeth, chap. 4, this freedom was restricted in so far as, with some special exceptions, an apprenticeship of seven years was necessary to enable any person to set up, occupy, use, or exercise any craft, mystery, or occupation," and the form and manner of this engagement was strictly regulated. By 54 Geo. III. c. 96, the portion of this

statute affecting apprentices was repealed, and it was declared (§ 2), "that it shall and may be lawful for any person to take, or retain, or become an apprentice, though not according to the provisions of the said act: and that indentures, deeds, and agreements in writing, entered into for that purpose, which would be otherwise valid and effectual, shall be valid and effectual in law." It was provided that the valid and effectual, shall be valid and effectual in law." It was provided that the repeal should not affect the customs of the city of London, or those of any city, town, corporation, or company lawfully constituted. This latter reservation will be affected by 5 & 6 Wm. IV. c. 76, § 14, by which the exclusive privileges of corporations are abolished, and it is enacted, that "notwithstanding any custom or by-law, any person in any borough may keep any shop for the sale of all lawful wares and merchandises for wholesale or retail, and use every lawful trade, occupation, mystery, and handicraft, for hire, gain, sale, or otherwise within any borough." It is held that by the common law persons under the age of twenty-one cannot bind themselves so as to be liable to an action of covenant to fulfil the conditions, and that themselves so as to be liable to an action of covenant to fulfil the conditions, and that the father or guardian cannot bind the infant without his consent. Hence the undertaking is generally on the part of both, the parent or guardian becoming bound for the apprentice's faithful discharge of his duty. A youth, however, who has bound himself singly and fulfilled his apprenticeship will be entitled to the benefit of it. By the custom of London, an infant unmarried and above the age of fourteen may bind himself to a freeman. The covenant between the parties is contained in a mutual doed or indenture. In the city, indentures must be enrolled before the chamberlain within a year, on a petition to the mayor and aldermen, otherwise a sciri facias shall issue to the master to show cause why it is not enrolled; and if the omission is owing to the master, the apprentice may sue out his indentures and be discharged. The father or other person who has covenanted for the apprentice is bound for his true performance of the articles. Every indenture entered into by an infant, is voidable at his election on his attaining the age of twenty-one; but if any adult have covenanted for his performance of his duties, that person continues liable; and so it has been held that a father who had become bound for his son was not released by his son's attaining majority during the currency of the period, but was liable for his then absenting himself (Cuming v. Hill, 1819, 8 B. § A. 59). The parties becoming bound with an apprentice, generally agree to pay the master a premium or foe, as a farther remuneration for his instructing the young person. By 8 Anne, c. 9, § 39, the full "sum paid, secured, or contracted for," must be stated in the indenture, otherwise it will be void,—the temporary act 42 (4cc. III. c. 23, § 7, which gave power on payment of double duty to rectify the emission, having expired. Where an indenture was void by emission of the preomission, naving expired. Where an indenture was void by omission of the promism, it was found that the master had no action against the apprentice's father on a promissory note given as apprentice fee, though he had maintained the apprentice till he absconded (Jackson v. Warwich, 1797, 7 T. R. 121). By the stamp laws, if "any thing, not being money, shall, directly or indirectly, be given, assigned, conveyed, delivered, contracted for, to or for the use or benefit of any master, with or of such thing or things" (8 Anne, c. 9, § 45). This has been held not to apply to the friends of an apprentice, &c., the duties, &c. should be paid for the full value of such thing or things" (8 Anne, c. 9, § 45). This has been held not to apply to the friends of an apprentice covenanting to maintain him and supply him with clothes (Rev. v. Leighton, 1792, 4 T. R. 732). Whatever an apprentice gains is gained to his master, who will not be deprived of his remedy by a defect in the contract. The contract of apprenticeship terminates by the consent of all the parties, or by the death of the apprentice or by the death of the apprentice of the specific or by the death of the apprentice of the specific or by the death of the specific or by the specific or by the death of the specific or by the death of the specific or by the specific or or by the death of the apprentice, or by the death of the master. In this last case, however, though the obligation on the master to teach the apprentice is personal, and so terminates with his life, yet if he have become bound to provide the apprentice with food and clothing, his executors must fulfil the obligation in so far as they have assets. By the custom of London, it is held that, when the master dies the executors must bind the apprentice to another master in the same trade. The discharge of an apprentice requires to be in writing. By 6 Geo. IV. c. 16, § 49, the issuing of a commission (now flat) of bankruptcy against the master operates as a discharge.

The enforcement of the mutual obligations between masters and apprentices is in a great measure committed to the Justices of Peace. By 20 Geo. II. c. 19, 8 2; 33 Geo. III. c. 55, \$ 1; and 4 Geo. IV. c. 29, in the case of parish apprentices (see below) or those with whom an apprentice fee not exceeding £25 has been paid, the apprentice may summon his master to appear before two justices on a complaint of misusage, refusal of necessary provision, cruelty, or other ill-treatment, and the justices may discharge him by a warrant for which no fees are payable, and on consideration of the circumstances may cause the master to

refund the whole or any part of the premium; or two or more justices at special or petty sessions may impose on the master a fine not exceeding 40s. On the other hand, on complaint by a master of misdemeanour, miscarriage, or ill behaviour on the part of his apprentice, two justices may commit the latter to the house of correction for a period not exceeding one month, or discharge him. [Factories.] By 6 Geo. III. c. 25, and 4 Geo. IV. c. 34, any such apprentice absconding, may be compelled to make up for the time during which he has absented himself, or be imprisoned for three months, on eath being made by the master, or any steward or overseer, to a Justice of Peace. A master cannot recall any license he may have given to an apprentice to leave him; and if the master dismiss him for negligence, he may be bound in equity to refund part of the premium. By the custom of London, a freeman may turn away an apprentice for gaming (Burn's Justice. Sir E. Tom-lai's Law Dictionary. Smith's Mercantile L. 372-376).

Perish Apprentices are such as are bound to inhabitants and occupiers of lands and tenements within the parish by church-wardens and overseers: and by 43 Elis.

Perish Apprentices are such as are bound to inhabitants and occupiers of lands and tenements within the parish by church-wardens and overseers: and by 43 Eliz. c. 2, § 5, and 18 Geo. III. c. 47, these officers are empowered, with the assent of two justices, to bind as apprentices children whose parents they judge unable to support them. But they must be bound for no longer a period than till they reach the age of twenty-one, and the engagement of a female is terminable with her marriage. By 56 Geo. III. c. 139, § 7, the child before being apprenticed must have attained the age of nine years. It is for the church-wardens and overseers, in their discretion, to find proper persons to whom they may bind parish apprentices; and the justices may compel them to receive the children, under penalty of £10 for the use of the poor, to be levied by discress and sale. The master, however, if he feel aggrieved by the order, may appeal to the sessions. Clergymen and gentlemen of fortune are liable, but officers of the army are exempted by the Mutiny Acts. Mere strangers who stand in no relation to the parish cannot be compelled to take apprentices, but occupants of lands in it, though they reside elsewhere, are liable. By 32 Geo. III. c. 57, provision is made for compelling masters to support their apprentices, and awarding punishment for ill usage; and it is enacted by § 12, that if any one is convicted of abusing his apprentice, no other shall be bound to him, but he shall be compelled to pay a composition of not more than £10 or less than £5, for the purpose of binding out any child who otherwise would be forced on him. The binding of parish apprentices is particularly regulated by 56 Geo. III. c. 139. By § 1, provision is made for preventing children from being removed to a great distance from the parochial officers and their parents, and it is enacted that an apprentice shall not be sent to an establishment out of the county, more than forty miles from his own parish, unless he belong to one more than forty miles from hi

In Scotlandthere has never been any general regulation enforcing apprenticeships, such as the act of 5 Elizabeth: and the conditions in each trade or profession are still regulated by their respective charters and by-laws. The period is generally five years. An apprenticeship confers no general privilege beyond the corporation of which the master is a member. It has been laid down, that the acts of parliament, giving special jurisdiction to justices of the peace in questions between master and apprentice, do not apply to Scotland (Tait's Justice, 4). This is undoubtedly the case with those enactments which refer to parish apprentices, of which there are none in this country, but in late cases it has been taken for granted that the act 4 Geo. IV. c. 34 embraces North Britain (Frame agt. Campbell, 9th June 1836, 14 D. B. M. 914). The st: mp acts, as above referred to, apply to Scotland. The indenture must be attested by two male persons, who sign with the designation "witness" after their names, and who must have seen the principals subscribe or have heard them acknowledge their subscriptions, and whose names must be inserted in the testing clause. A minor pupil (that is, a boy under fourteen years of age, and a girl under twelve) cannot be bound, except through the engagement of a parent or guardian. A minor above pupillarity, if he have guardians, must have their consent; but if he have none, he may validly contract, though the engagement is liable to reduction on the ground of minority, and lesion, or injury to his interests. By the common law, an apprentice cannot enlist in the army, or enter the navy unless he has been bred at sea. The rule is often nullified by the annual mutiny act and other statutes (Ersk. Inst. I. 8. 63. Tait's Justice of Peace. Burton's Manual).

APRICOT (Fr. Abricot. Ger. Abprikat), the fruit of the Prunus Armeniaca, tree widely diffused in Asia, and growing in abundance upon the cases of Africa, from whence the fruit, called there Mish-mish, is brought in a dried state to Egypt. Various kinds are cultivated in this country, particularly in the South of England. Various kinds are cultivated in this country, paracturary in the South of England. Of those cultivated upon walls, the Orange is the best for preserving, and the Moorpark and Turkey for the table. The Breda and the Brussels, both well-suited for preserving, are the kinds preferred when grown upon open standard trees. The wallfruit is said to be the finest, but the other is the best flavoured.

The walifruit is said to be the finest, but the other is the best flavoured.

AQUAFORTIS, a name given to impure nitric acid. [Nitric Acid.]

AQUA-MARINE. [Bertl.]

AQUA-REGIA. [Chlorine.]

AQUA, or AQUA-VITÆ, a term absurdly applied to ardent spirits.

ARABIA extends from 12° to 34° N. lat., and from 33° to 60° E. long. It is bounded

N. by Turkey in Asia; W. by the Red Sea, and Isthmus of Suez; S. by the Indian

Ocean; and E. by the Persian Gulf. Its area is vaguely estimated at 1,000,000

Course miles and its population at 10 000 000. composed partly of the composed. Ocean; and E. by the Persian cuir. Its area is vaguely estimated at 1,000,000 square miles, and its population at 10,000,000; composed partly of the commercial inhabitants of the coast, who form a regular society, and partly of Bedouins or pastoral Arabs, who live in tents, and subsist by their flocks, or by the plunder of passing caravans. Arabia is subject to a great variety of rulers. In the coast districts, caravans. Arabia is subject to a great variety of rulers. In the coast districts, monarchies, more or less extensive, have been formed. The chief of these are, Hejaz, or the Sheriffat of Mecca, now subject to the Pacha of Egypt; the Imamat of Sanaa, or kingdom of Yemen; and the Imamat of Muscat. The remainder is mostly divided among a vast number of petty sheiks, whose government resembles that which formerly prevailed among the Scottish claus. Neid, the central part, is possessed by the Wahabees, a body of religious reformers, who, about the beginning of the present century, overran nearly the whole peninsula, but since 1818, have been confined to their original district, by the Pacha of Egypt.

of the present century, overran nearly the whole peninsula, but since 1818, have been confined to their original district, by the Pacha of Egypt.

Arabia is proverbially an arid barren country. Scarcely a single river exists; and almost the whole of the interior is occupied with sandy deserts,—diversified only by a few cases or spots of fertility. Some of the districts on the coast, however, particularly Yemen, are fertile and beautiful. The chief productions are coffee, which is grown in Yemen, at Bulgosa, near Beit-el-Fakin, gum-arabic, dates, pomegranates, figs, oranges, opobalsam, and a variety of odoriferous plants. Sonna and the cotton-tree are also cultivated in Yemen; and indigo is cultivated about Zebid. There are no mines of the precious metals; but Niebuhr states that iron exists in the territory of Saade; and that the lead-mines of Oman are productive. Arabia has long been celebrated for its horses: the best are bred in the desert bordering on Syria.

The commerce of Arabia may be divided into the maritime commerce of the Red Sea, from Hejas and Yemen; that of the Persian Gulf, from Muscat and Bussora; and the caravan trade. The three last are described under the articles Muscar, Turkey, and Caravan.

Hejas, or Sherippat or Micca, comprises the N. and W. part, bordering on the Red Sea, It is the holy land of the Mohammedans, on account of its containing Mecca, the native town of Mohammed, and Medina, the city where he is interred. It is under the nominal dominion of the Grand Seleginor, as protector of the holy clitics, but in reality it is subject to the Pacha of Egypt. The other chief towns are Jiddah, the seaport of Mecca, and Yembo, the seaport of Medina. The maritime commerce of the country is almost all concentrated at Jiddah.

Niddah, in 21° 29′ N., and 39° 13° E., is described as a fine town, and perhaps the wealthlest of the same extent in the east; but the port is not commercial at Jiddah.

Niddah, in 21° 29′ N., and 39° 13° E., is described as a fine town, and perhaps the wealthlest of th

ires, ircs, being semt in exchange for ghes, mais, barley, hides, slaves, tobacco, and gold. The number of vessels belonging to Jiddah and Yembo may be estimated at from 250 to 300. (Com. by licst Wellsted. I. N. to Geo. Soc. Journal, vol. vi.)

Massures, Weights, and Money.—The native measures cannot be stated with accuracy. The bahr of 10 fraxils, 100 manunds, or 200 ratties = 2229 lbs. avoird. Accounts are kept in cruse of 40 dance; 25 cruse pass for about 100 Spanish dollara. Of late years, the Egyptian measures, weight, and monles, have been much used.

Iman or Sana.—This state comprises the principal part of Yemen, situate in the S. and W. part of Arabia bordering on the Red Sea. The area is vaguely estimated at 52,000 ac, miles, and pop. at 1,000,000. It is subject to an imam, a kind of hereditary monarch, whose capital is Sana, pop. 37,000; but the commercial emporium of the country is Mocha.

Mocha, in 13° 90° N., and 43° 90° E., is the principal port in the Red Sea frequented by European, pop. 5000. It is situate about 40 miles N. of Cape Bab el Mandeb, between two projecting points of land, which shelter vessels whose draught (if not more than 10 or 11 feet) allows them to anchor within a mile of the town; large ones lie further out, and are exposed as in an open road. Provisions are here plentiful and cheap, but good water is scarce. The principal article of typort is coffice; the others are gum-arabic, tragacanth, myrrh, frankincense, civet, balsam, dates, storm, rhinoceros' horns and hides, sagapenum, salep, senna, and shruffing. The imports by the British is 3 per cent. ad valorem, besides brokage and shruffings.

Measures and Weights.—The covid = 19, and the gun and other manufactures. The foreign trade is transacted chiefly by Banians. All produce is sold by tale or weight, at so much the Spanish dollars.—The covid = 19, and the gundal of 1; coffolas or 34 carats = 13 lmp, gall; and the tomand, dry measure, containing 40 kelluls, weight of rice 168 lbs. avoird. The bahar of 15 fraxils, or 150 m

ARANGOES, large beads formed from rough carnelian, formerly much used in the African slave trade.

ARBITRATION, a contract by which two or more parties engaged in a dispute agree, by an instrument called a submission, to leave the decision to a third party, called an arbiter or arbitrator. The submission is generally in the form of mutual bonds, binding each to obey the award under penalties. In contracts of partnership, it is usual to insert conditions of arbitration which have the effect of preventing one member from resorting to a lawsuit, unless a reference has proved ineffectual, or the others have refused to accede to it. Where the submission, as was frequently the case, came into existence in the course of a litigation, the English courts adopted the practice of enforcing the decision of the arbiter, as against litigants before the court, and by 9 & 10 Wm. III. c. 15, the same privilege was extended to all formal written submissions. The proper subjects of arbitration are those questions as to fact, which are generally referred to a jury,—a liquid debt specified and defined by deed is therefore not a proper subject. Where there is more than one arbiter, there is generally authority to choose an umpire if they cannot come to a decision,—and this last must be selected by voluntary choice, not by lot. The object of arbitration is a final determination, and so a reservation is void. An award to do an illegal act, or one which cannot be done by the party, is void. The courts exercise considerable discretion in overlooking minute deficiencies, and allowing the evident meaning and intention of the various parties to be put in practice; and though an award be void as to some portion of it, yet if it be specific in assigning to the parties the rights which the arbiters intended to bestow on them, it will be good as to the remainder. When a time is limited for making an award it cannot be protracted, except by prolongation consecuted to be protracted. be protracted, except by prolongation consented to by parties, or permitted by rule of court. The courts will not relieve a person who has voluntarily submitted his case to an arbiter from the consequences of the decision, unless on grounds of corruption, partiality, or mistake. The law of Scotland as to arbitration, in principle resembles that of England. If the submission contain a clause of registration the decree-arbitral can be enforced as if it were the decree of a court. Parker on Arbitration.)

ARBITRATION OF EXCHANGE, the deduction of a proportional or arbitrated rate of exchange between two places through an intermediate place, in order to ascertain the most advantageous method of drawing or remitting. [EXCHANGE.]

ARCHANGEL. [Russia.]
ARCHILL. [OBCHILL.]
ARCHIM, on PIK, the Turkish ell, is equal 3 Imp. yard nearly.

ARE, the unit of the French measures of surface, equal to 100 square metres, or ARECA-NUT. [Betel-Nut.]
ARGENTINE REPUBLIC. [Buenos Ayres.]

ARGOL, a common name for crude Tartar, in the state in which it is taken

ARGOL, a common name for crude Tartar, in the state in which it is taken from the inside of wine vessels. [Tartar.]

ARISTOLOCHIA, on SNAKE-ROOT (Fr. Serpentaire de Virginie. Ger. Virginische Schlangenwursel), the dried root of the A. serpentaria or Virginian snake-root. It consists of a short stock or head, with numerous rootlets three inches or more in length, thready, interlaced, and brittle; skin greenish yellow or brown, and pith iron-coloured. In odour and taste it resembles valerian and camphor. The root is all used, but the rootlets are more powerful than the solid part. It is employed in medicine, and its action is similar to that of camphor. Aristolochia is imported into this country from Virginia and Carolina. (Duncan's Dispensatory.)

ARITHMETIC, COMMERCIAL. [ALLIGATION. AVERAGE. DISCOUNT, &C.] ARMS AND AMMUNITION. [Gun. Gunpowder.]

ARNOTTO. [Annatro.]

ARNOTTO. [Annatto.]

ARPENT, a land-measure in the old French system. The Arpent des eaux-etfor its = 51.07 ares; the Arpent de Paris = 31.19 ares; and the Arpent Commun = 42.22 ares, or 1 British acre and 7 perches. The Arpent of Geneva = 51.66 ares, or 61.79 British square yards.

ARRACK (Du. Arak. Fr. Arac. Por. Araca), an oriental name for spirituous liquors of all kinds, but in this country applied generally to those distilled in India and the adjoining regions. Arrack was formerly prepared in considerable quantity at Gos, but the principal seats of the manufacture at present are, the islands of Java and Ceylon. In the former, it is commonly termed kneip, and is made from a mixture of 62 parts molasses, 35 parts rice, and 3 parts of the sweet juice called palm-wine or toddy, extracted from the flowers of different species of palm-trees. In the latter, it is entirely distilled from cocoa-nut tree toddy. Ceylon arrack is reckoned superior to that of Java; and in India, to which very large quantities are annually exported, it brings a price 10 or 15 per cent. higher. The prime cost of arrack at Columbo varies from 8d. to 10d. per gallon. In India, it is prepared from the flowers of the Bassia longifolia, the Mahwah tree, and the Bassia latifolia. In Turkey, it is distilled from the skins of grapes, and flavoured with aniseed. (Milburn's O. C.)

ARRANZADA, a Spanish land-measure, estimated, for vineyard land, equal to

3 Imp. roods 33 poles nearly. ARRATEL, the Portuguese pound = 7083 troy grains; and 98; arratels = 100

lbs. avoird.

ARRESTMENT AND FORTHCOMING in Scotland, like foreign attachment in England [Attachment], is a process by which a creditor can lay an embargo on money due to his debtor by a third party, or on moveable property belonging to the same in the hands of such a party. If the debt has not been constituted by the decision of a court, the arrestment may be loosed if the debtor find security to pay. While the arrestment is in full force, if the person in whose hands it is taken pay his debt, or make over the property arrested to the arrester's debtor, he becomes liable for the debt. This process has of late been materially facilitated by the act 1 & 2 Vict. c. 114.

ARROBA, a Spanish and Portuguese weight; also a Spanish measure of capacity. It varies in different places. The Arroba Weight,—Spanish standard = 25.36 lbs. avoirdupois; Alicant = 27.38 do.; Valencia = 28.25 do.; Arragon = 27.76 do.; Portugal = 32.38 do. The Arroba Measure of Capacity,—Spanish standard for wine = 3.54 lmp. galls., and for oil = 2.78 do.; Malaga = 3.49 do.; Valencia = 2.59 do.; Canaries = 3.54 do.

ARROW-ROOT, a farinaceous substance procured in America, the West Indies, and Carlon from the root of the Maganta grandingers and in India. From the

and Ceylon, from the root of the Maranta arundinacea; and in India, from the tubers of the Curcuma angustifolia. It is prepared in nearly the same manner as starch; and when good, should be free from all musty flavour, white, insipid, and form a consistent jelly when dissolved in eight parts of boiling water. (Brande's Pharmacy.) It rotains its nourishing property unimpaired for many years. Arrow-root forms a common article of food for children and invalids; and about 900,000 lbs. are now annually imported into this country, chiefly from the British West Indies, and very little of it is re-exported. The best is brought from the Bermudas, New Providence, and Ceylon. It is frequently adulterated with potato starch, and great care is nocessary in purchasing it.

ARSENIC (Fr. Arsenic, Arsenic oryde natif. Ger. Arsenik, weisse Arsenik. It.

Arsenico, Arsenico uxneo), an exceedingly brittle metal, of a strong metallic lustre, and white colour, running into steel-gray. Sp. gr. 5'9. This substance, however, being very soft, is of little value, and is not used in the arts. The arsenic of commerce

white oxide of that metal, or more correctly arsenious acid, a compound which white order of that metal, or more correctly are most end, a compound which ined chiefly in Bohemia and Saxony, in roasting the cobalt ores for making and also by sublimation from arsenical pyrites. It is brittle, white, faintly sh in taste, more or less translucent, and is generally met with in cakes or rangments, retaining the shape of the subliming vessel; sometimes it has a ror reddish tinge owing to the presence of iron, sulphur, and other ims; from these it is freed for pharmaceutical use by resublimation, when it is obtained in vitrous transment eater which however soon were reconstructions. obtained in vitreous transparent cakes, which, however, soon grow opaque rumble. Sp. gr. 372. In the shops it is commonly offered for sale in the f a fine smooth powder, which is liable to adulteration with chalk and gypeum; o fraud is easily detected by exposing the suspected substance to heat, when re acid is entirely sublimed, and the additions remain. Arsenious acid, though 'the most virulent poisons, is used in medicine. It is also employed as an lient in Scheele's Green and other dyes, and in the manufacture of fint-glass, ic forms with sulphur two compounds, which are known in commerce under

ames of Realgar and Orpiment.
SHEEN, or ARCHIN, a Russian cloth measure = 28 Imp. inches or 0.71

'ITABA, a Persian measure of capacity = 2 Imp. bushels nearly.

'ITABA, a Persian measure of capacity = 2 Imp. bushels nearly.

'ITICHOKE (Fr. Artichaut), an esculent vegetable (Cynara scolymus), having perennial roots and annual stems, bearing large round heads. Each of these sposed of numerous oral calycinal scales, enclosing the florets, sitting on a broad receptacle; this and the fleshy base of the scales, being the only eatable parts plant, are gathered before the expansion of the flowers.

\*\*usalem Artichokes\*\* are the tubers of the Helianthus tubercous, a kind of sun-

This name is due to its strong resemblance in taste to the real arti-

, a denomination given to the ancient Roman libra, or pound of 12 uncies; also principal Roman coin. This last was composed chiefly of copper; and when seved in the reign of Servius Tullius (B. c. 560) contained a pound of metal; but eight was gradually diminished, until by the Papirian law (B.C. 178), asses of an ounce were coined. This rate was continued till Pliny's time (a.c. 70),

nn ounce were coined. This rate was continued the rinry stime (A.C. 70), mg after. The weight and value of the as, at different periods, is however a t of much difference of opinion among antiquaries.

ARABACCA (Fr. Assaret. Ger. Haselkraut), the root and leaves of the sm Europæum, a perennial plant indigenous in Britain, but generally imported the Levant. It contains a camphor-like principle, and a bitter essence which abined with gallic acid. It is used in veterinary medicine, and also as an antiput of the carballic graphs.

notined with gaint scid. It is used in veterinary medicine, and also as an lient in most of the cephalic snuffs.

BESTUS, or AMIANTHUS, a mineral in silky filaments, which, when mixed oil, may be woven into a fire-proof cloth. Localities, Portsoy and Glenelg in and, St. Neverne in Cornwall, Corsica, and U. S. of America, where it is some-

used as lamp-wick.

CENSION, a small island of volcanic origin, lying in 7° 56' S., and 14° 24' W., 685 miles N.W. of St Helena, and 1450 from the W. coast of Africa. Length s; breadth 6. It belongs to Britain; and, being at present used as a store for the African squadron, is occupied by a detachment of marines, who are y employed in rendering available its scanty resources for supplying the shipwith provisions and water.

maion lies within the immediate influence of the S.E. trade-wind; and as it is directly in sek of ships on their passage home from the East, such as do not touch at the Cape or St., usually call here for refreshments. The roadstead at Georgetoen offers secure anchorage kand was for a long time chiefly celebrated in the "Almanac des Gourmands," on account of smdance of turtle found on it. The season for catching them is between February and and their neural weight is from 400 to 700 lbs. "The turtle of Ascension, when scientifically up, is esteemed of high and undoubted merit; but it is in general too large to reach England."

H, a tree of which there are many varieties. The common ash (Fraxinus ex r) is one of the most useful of the British forest trees, on account of its rapid in, and the excellence of its hard tough wood. The timber of the common ash t chiefly used for agricultural implements. It is also esteemed for the purposes coachmaker, cooper, and turner; and for ladders, poles, and other purposes require strength, elasticity, and comparative lightness; while the underwood ellent for hoops, rods, hop-poles, &c. It is, however, quite unsuitable for ng purposes, as it neither stands moisture nor the weather. Of the known n species, the white American (F. Americana) is the only one that rivals the

common ash in value. It abounds chiefly in New Brunswick, Canada, and the

ASPLACUS C. S. ASPLACUS C. F. ASPLACUS C. S. ASPLAC ASPARAGUS (Fr. Asperge), a well-known esculent vegetable (Asparagus offi-cinalis), having a perennial root and annual stalks. The stems are cut for use when only a few inches above ground. There are two varieties,—the green and the red; the former is considered the best flavoured, but the latter, owing to its larger size and showy appearance, is more esteemed by gardeners.

ASPER, a small Turkish coin and money of account, equal at Constantinople to about the 100th part of a piastre. This proportion, however, varies in different places.

ASPHALTUM, a species of bitumen produced by the decomposition of vegetable It is solid, brittle, of a black colour, vitreous lustre, and conchoidal fracture. It melts easily, and is very inflammable,—burning when pure without leaving ashes. Sp. gr. about 1.5. It abounds on the shores and surface of the Dead Sea, in Barbadoes, and in Trinidad, where it fills a basin of three miles in circumference. It also occurs in various parts of Britain and other countries. Asphaltum is sometimes employed, when mixed with grease, for a coating to ships, in place of tar; and a mastic or cement composed principally of it, has of late been used as a ma-

terial for roofs and pavements.

ASS, a domestic quadruped resembling the horse, but much inferior to that animal, both in beauty and utility. The ass has nearly the same mouth-marks as the horse,—takes from 2 to 3 years in growing, and lives from 25 to 30. It is less subject to disease than the other, and being content with scanty and coarse fare, is subject to disease than the other, and being content with scanty and coarse fare, is employed in this country by poor people in drawing small carts, and in carrying burdens; the female is, besides, valued for her milk. The abject condition of this creature in northern climes is in part owing to its never being the subject of attention. In eastern countries, particularly in Arabia, where the breed is not only carefully tended, but frequently improved by intercourse with the fleet and fiery onagar (or wild ass), it is an animal of great strength and considerable beauty. ASSAFCETIDA (Fr. It.& Por. Assafetida. Ger. Stinkander Asand. Arab. Hiltect. Pers. Ungoozeh), a medicinal gum-resin, composed of the juice of the roots of the Ferula assafætida, a large umbelliferous plant growing in the provinces of Khorassan and Laristan, in Persia. In its recent state it is white and semi-fluid, but yexposure to the sun it gradually hardens, and assumes a reddish colour. It is imported into this country by way of India, and in trade is met with in large

imported into this country by way of India, and in trade is met with in large irregular agglutinated masses of a waxy consistence, having a motley appearance owing to the mixture of white drops with others of a violet, red, and brown tint. It has a nauseous alliaceous smell, and a bitterish acrid taste. Those masses are to be selected which are clear, of a pale reddish colour, and variegated with a number of clegant white drops or tears. An inferior kind, full of sand and very fætid, is said to be a compound of garlic, sagapenum, turpentine, and a little of the real gum. Assafætida loses some of its smell and strength by keeping; it should, therefore, be preserved in bladders shut up in tin boxes, and kept apart.

should, therefore, be preserved in bladders shut up in tin boxes, and kept apart. (Duncan's Dispensatory. Brande's Pharmacy.)

ASSAY, or ASSAYING (Fr. Coupellation. Ger. Abtreiben auf der capelle), a process by which the quality of gold and silver coin, plate, or bullion, is determined.

ASSETS, from the French asses, is used in England to signify goods enough to discharge the burden which is cast upon the executor or heir, of satisfying the debts and legacies of the testator or ancestor. They are divided into personal and real. The latter were not applicable to pay simple contract debts, until the passing of the act 3 & 4 Wm. IV. c. 104, initialled, "To render Freehold and Copyhold Estates Assets for the Payment of Simple and Contract Debts." On this subject, see Rum's Treatise of Assets, Debts, and Encumbrances. The word assets is employed in a more general sense to designate property presumed to be set apart to meet any more general sense to designate property presumed to be set apart to meet any obligation; thus the acceptor of a bill is said to have assets of the drawer in his hands. It is also commonly used in trade to designate the funds, or property in

possession of a merchant, in contradistinction to his liabilities or obligations.

ASSIGNATS, the paper-money issued in France after the Revolution. The want of public confidence and stagnation in trade, caused by that event, having led to the withdrawal of nearly all the current coin, the revolutionary government, with the view of providing a substitute, and at same time creating a market for the confiscated property possessed by them, issued notes in the following form:—"National Property Assignat of 100 francs." These notes were a legal tender; but they

d from every other paper currency in not even professing to represent any ed thing; the relation of "National property" to 100 francs obviously dego on the comparative quantity of the property purchasable, and the number gnats issued, neither of which was defined. The first issue was in May 1790, extent of 400 millions of france which been interest by the day like F-1 extent of 400 millions of francs, which bore interest by the day, like Exchequer To this was added 800 millions in September 1790, without the liability to pay to this was added our millions in September 1/30, without the mainity to pay st. The government, finding this an easy method of supporting their treasury at new taxes, seized every opportunity to increase their issues, so that in bey amounted to 3626 millions; in 1794, to 8817 millions; in 1795, to 19,700 as; and lastly, in September 1796, to 45,579 millions of francs, or the immense of £1,823,160,000. These excessive issues produced a rapid depreciation in the of the paper, so that in 1796, an assignat of 100 francs, professing to be £4, was currently exchanged for 53 sous, or less than threepence. He sunk below 1-300th part of their nominal value, they were called in. ament offering to take them at 1 per cent. in payment of a forced loan, which ament othering to take stress at per cent. It payment of a force non, with a posed in money, and to give mandats, a new species of paper-currency, in age for them, at the rate of 3 per cent. The ultimate result was, that of the 45,579,000,000, 12,744,000,000 were in some way or other discharged; the ning 32,635,000,000 continued waste-paper in the holders' hands. The manvere of the nominal value of 2,400,000,000 francs (or £96,000,000); but they out at a discount, and gradually sunk to less than 1-70th of their nominal. They were issued June 9, 1796, and extinguished, partly in the purchase of cated property, and partly in the payment of taxes, before the end of the fol-

g September.

September.

financial bubble produced more profligacy, injustice, and misery, throughout France, than proscriptions and sangulary violence of the Roign of Teror. "Every body," says Mr, "taxed his ingenuity to find employment for a currency of which the value evaporated our to hour. It was passed on as it was received, as if it burned every one's hands who dit." "Those who depended on fixed money payments were reduced to begary; and y at periods of general distress, is starvation. Every morning there were found in the and on the shores of the Seine, the bodies of wretches who had preferred death by suicide the starvation. The state of the labouring classes was scarcely more tolerable." The thonary convention made efforts equally violent and senseless, to pervent the constantly ing depreciation of assignats in metallic money and in commodities; the rate at which corn, ions, fuel, clothing, and other necessary articles, were to be exchangeable for assignats, was y law; and fine, imprisonment, confiscation, and death, were substituted for the ordinary sto commercial transactions. Of course, the majority of the shops were shut; and in those continued open, only the worst articles were exposed to sale. The bakers' shops were the pal subjects of legislation. They were not to be entered without a certificate; and a long as extended from the counter into the street, which the file of candidates for purchase were bodd of, in order to ensure their entering the shop in fair succession. Many, however, spent nights in the street, in vain attempts to make their entrance; and sometimes the feeble uffocated or trampled to death in the consequent struggles. At length the Convention felt ipossibility of using fear instead of hope as the motive of production and exchange; and certive laws were abandoned; but not without leaving on the minds of the French people udice against the use of paper-money which has continued to the present time. (Sentor on y. p. 78. Storch, Economic Polit. v. 4. p. 164.)

SIGNÉES, in the law of bankruptcy

SIGNEES, in the law of bankruptcy, are the persons to whom the realization, gement, and distribution of the estate of a bankrupt are committed, subject to entrol of the court of bankruptcy. They are either official, provisional, or chosen. SIGNEES, OFFICIAL, are officers of the court of bankruptcy, appointed to co-tte in town bankruptcies with the assignees chosen by the creditors, to prevent to the estate from the fraud, insolvency, or negligence of the latter. They were the in town bankruptcies with the assignees chosen by the clatter. They were the estate from the fraud, insolvency, or negligence of the latter. They were thinto existence by the Bankruptcy Courtact, I & 2 Wm. IV. c. 56. They are inted by the Lord Chancellor, to the number of thirty, and must consist of rehants, brokers, accountants, or persons who are or have been engaged in the situated Landon or Westminster, or the parts adjacent." One official rehants, brokers, accountants, or persons who are or have been ongained in the city of London or Westminster, or the parts adjacent." One official nee must act with the others chosen by the creditors; and in this capacity he must act with the others chosen by the Changellar and the Court of Bankrupter. The bject to the regulation of the Chancellor and the Court of Bankruptcy. The mal estate, and the rents and profits of the real estate, and the proceeds of rest in the official assignee alone, unless it be otherwise directed by the Court ankruptcy. He must deposit in the Bank of England, to the credit of the mant-general, "all stock in the public funds or in any public company, and onies, exchequer bills, India bonds, or other public securities, and all bills, and other negotiable instruments," to be subject to the order of the court. eglect of the above rule, he is liable (as in the case of the assignees chosen e creditors) to be charged interest on the property at the rate of 20 per cent. ial assignees must not interfere with the assignees chosen by the creditors,

the appointment or removal of a solicitor or attorney, or in directing the time and manner of effecting any sale of the bankrupt's estates or effects." (1 & 2 Wm. 1V. c. 56 88 22. 23 6 Geo. IV. c. 16 8 104.)

c. 56, §§ 22, 23; 6 Gec. IV. c. 16, § 104.)
ASSIGNERS, PROVISIONAL.—These are appointed in country bankruptcies by the commissioners, to act until assignees are chosen. If the creditors choose others at the meeting set apart for the purpose, the provisional assignees must deliver up the estate to them, and are subject, on delay for ten days after notice, to forfeit £200 (6 Gec. IV. c. 16, § 45). Lord Henley observes that the choice of provisional assignees "ought not to be adopted, unless an extent is apprehended, or it is intended to carry on the trade; and if executed without necessity it will not be allowed in the bill of costs." (Henley's B. L. 78.)

Assignees, Chosen, are the persons to whom the realization, management, and distribution of the bankrupt estate is intrusted, subject to the control of the commissioners and the court. In town bankruptcies, they act in concert with the official assignee as stated above. When the commissioners used to advertise three public meetings for the bankrupt to surrender and conform, the assignees were chosen at When the commissioners used to advertise three public the second; and the number being limited to two by 1 & 2 Wm. IV.c. 56, § 20, the choice takes place at the first. The election is decided by a majority of the creditors who have proved to the amount of £10 and upwards. Votes may be given by authority of letter of attorney on proof of the execution, either by affidavit before a Master in Chancery, or parole oath before the commissioners; and, in the case of the creditor residing out of England by eath before a magistrate delight attended the creditor residing out of England, by oath before a magistrate duly attested by a notary-public, British minister, or consul (6 Geo. IV. c. 16, § 61). The first duty of the assignees is to satisfy themselves that the bankruptcy is valid, and to this end they are entitled to all serviceable information from the petitioning creditor. Where there are ascertained defects, the assignees may apply to have the bankruptcy superseded, but such applications are received with jealousy. By 1 & 2 Wm. IV.c. 56, § 22, a considerable portion of the powers and duties of the chosen assignees is transferred. to the official assignees in town bankruptcies; in country bankruptcies they still subsist as defined by 6 Geo. IV. c. 16. By that act (§ 101) they must keep an account in which is entered all property received from, and all payments made to account of, the bankrupt estate, to be open to the inspection of the creditors at all reasonable times. The commissioners may at any time summon assignees before them, and require them to produce all books, papers, deeds, writings, and other documents relating to the bankruptcy, in their possession, and may enforce their order by warrant and imprisonment if necessary. The majority at the meeting for choosing assignees may determine how and where the money received from time to time is to be deposited, and on their not so determining, the commissioners are to direct. No money is to be paid into the hands of any commissioner, or the solicitor of the bankruptcy, or of any company in which a commissioner, an assignee, or the solicitor is interested (§ 102). Commissioners may direct money to be invested in exchequer bills, and how such exchequer bills are to be administered (§ 103); and any assignee retaining in his own hands, or employing for his own benefit, money to the extent of £100, or countenancing any other assignee in doing so, or neglecting when directed to invest money in exchequer bills, becomes chargeable with 20 per cent. interest on the amount during the period of misapplication (§ 104). If an assignee, being debtor to a bankrupt estate for money so misapplied, become bankrupt, his certificate can only have the effect of freeing his person from imprisonment, but his future effects (tools of trade, and necessary household goods, and wearing apparel of himself and family excepted) remain liable for the debt with interest (§ 105). Assignees are entitled to charge expenses necessarily disbursed on the bankruptcy. "As, on the one hand, they may not devolve upon an accountant duties which they are themselves competent to discharge, so, on the other hand, if they cannot do their duty to the creditors without calling in the aid of an accountant, they are justified in calling in such aid " (Henley's B. L. 213). Where an assignee is an accountant, he is not entitled to charge for business done in that capacity. A majority of the assignees choose the solicitor of the bankruptcy, who ought not either to be one of their number, or the private agent of the bankrupt. The assignees are liable to him for reimbursement and remuneration. Assignees, commissioners, and the solicitor are alike incapacitated from being purchasers of any part of the bankrupt estate, or of dividends. Assignees may, with approbation of the Subdivision Court, appoint the bankrupt to superintend the management of the estate, or to carry on the trade for the behoof of the creditors (1 & 2 Wm. IV. c. 56, § 35). At the meeting for the last examination of the bankrupt, the commissioners appoint a public meeting not less than four months after the date of the

fat, and not more than six months after that of the meeting (of which twenty-one days' notice must be given in the Gazette), to audit the accounts of the assignees, who must deliver a state on oath of all monies received by them, and when and on what account the same have been employed, and the commissioners examining the accounts must ascertain what balances have been in hand from time to time, and whether any sum appearing in hand ought to be retained. The assigness may be examined on eath touching the truth of the accounts (6 Geo. IV. c. 16, § 106). The Court of Review has power to remove any assignee without appeal (1 & 2 Wm. IV. c. 56, § 36). Assignees are of the nature of trustees, each is responsible only for his own acts, and there is contribution between them to

reimburse an assignee for payments occasioned by their joint acts.

Vesting and Disposal of Bankrupt Estate.—Previously to the Bankrupts' Court Act the estate and effects of the bankrupt were assigned, with the exception noticed below, by the commissioners acting in the commission. By 1 & 2 Wm. IV. c. 56, \$25, 26, all the bankrupt's personal estate, and all his real estate in the united kingdom and the colonies, vests in the assignees by their appointment, without any deed of convoyance. When, according to the laws of the place where the real property is situated, a conveyance requires to be recorded, the certificate of the appointment of the assignees is registered (§ 27). The above provisions refer to those species of property which, by 6 Geo. IV. c. 16, were appointed to be assigned by the commissioners. From this method of disposal estates tail in England and Ireland, and copyholds, were excepted, the commissioners being authorized to sell them for the benefit of the creditors (§§ 65, 68), and by the Fine and Recovery Act, 3 & 4 Wm. IV. c. 74, the disposal of estates tail by the commissioners is facilitated. By 6 Geo. IV. c. 16, § 77, all powers vested in the bankrupt which he might execute for his own benefit (except the right of nomination to any ecclesiastical benefice) may be executed by the assignees for behoof of the creditors. Where the bankrupt is invested with property in trust for the use of others, the court, on petition, will direct the assigness to transfer the same to proper persons for behoof of those interested (§ 79). nees to transfer the same to proper persons for Dehoof of those interested (§ 79). Where the bankrupt holds any government stock, funds, or annuities, or the stock of any public company in the United Kingdom, the commissioners may in writing direct the persons whose consent is necessary to that end, to transfer the same to the name of the assignees, and those acting in virtue of such direction are indemnified (§ 80). Where the bankrupt has pledged property or deposited deeds subject to redemption, the assignees may, before the time of performance, fulfil the condition of redemption, as completely as the bankrupt might have done, and may dispose of the property recovered, in the usual manner (§ 70). "If any bankrupt, being at the time insolvent, shall (except upon the marriage of any of his children, or for some valuable consideration) have conveyed, assigned, or transferred children, or for some valuable consideration) have conveyed, assigned, or transferred to any of his children, or any other person, any hereditaments, offices, fees, annuities, leases, goods, or chattels, or have delivered or made over to any such person any bills, bonds, notes, or other securities, or have transferred his debts to any other person or persons, or into any other person's name, the commissioners shall have power to sell and dispose of the same as aforesaid; and every such sale shall be valid against the bankrupt, and such children and persons as aforesaid, and against all persons claiming under him" (§ 73).

By § 72, " If any bankrupt, at the time he becomes bankrupt, shall, by the consent and permission of the true owner thereof, have in his possession, order, and investigate the state of the

or disposition any goods or chattels, whereof he was reputed owner, or whereof he had taken upon him the sale, alteration, or disposition as owner, the commissioners shall have power to sell and dispose of the same for the benefit of the creditors under the commission: Provided that nothing herein contained shall creditors under the commission: Provided that nothing herein contained shall invalidate or affect any transfer or assignment of any ship or vessel, or any share thereof, made as a security for any debt or debts, either by way of mortgage or assignment, duly registered according to the provisions of an act of parliament made in the fourth year of his present majesty, intituled An Act for the Registering of Vessels." The act alluded to is 4 Geo. IV. c. 41, for which 3 & 4 Wm. IV. c. 55 (see § 43) is now substituted. [Registray.] The property to which the foregoing enactment applies must come within the definition of personal goods and chetteds such as ships. is now substituted. [KEGISTRY.] The property to which the foregoing enactment applies must come within the definition of personal goods and chattels, such as ships, furniture, utensils in trade, stock, bills of exchange, policies of insurance, shares in public companies and in newspapors, &c. "Chattel interests in lands, houses, and things affixed to the freehold, or shares in a company seised of real estate, are not within the statute" (Henley's B. L. 270). The provision only applies to property in hand at the time of the act of bankruptcy, and not to goods received before the statute of the set of bankruptcy, and not to goods received before the statute of the set of bankruptcy, and not to goods received before the statute of the set of bankruptcy, and not to goods received before the statute of the set of bankruptcy, and not to goods received before the statute of the set of bankruptcy, and not to goods received before the statute of the set of the se or obtained after it. It has been laid down, that a removal on the day of the

bankruptcy does not take the property out of the statute, and the same was held where goods were fraudulently removed on the day before (Darby v. Smith, 1798, 8 T. R. 82). The possession must be with "consent and permission" of the owner, and so the property of infants incapable of consent and permission" of the owner, and so the property of infants incapable of consenting, or fraudulently obtained, is not within the statute. The interim possession by a carrier through whom the bankrupt has sent goods, does not alter the reputed ownership, but that of a pawnee holding in pledge does. Property deposited for a particular purpose is not held within the statute; thus, bills lodged with a banker for the purpose of obtaining payment do not vest, but it is otherwise where they are not remitted for a particular representation of the purpose purpose, but to be discounted and credited to the remitter. Goods in the hands of a factor do not pass to his assignees, but those on sale and return are within the statute. The question of reputed ownership is generally a question of fact for the

consideration of a jury.

Among the other effects of the bankrupt, which vest in the assignees are, lst, Property in right of his wife, unless she hold it by the custom of London as a sole trader, or it is settled to her separate use. 2d, Choses in action, including whatever right existed in the bankrupt to sue for performance of beneficial contracts, and for remedy of wrongs committed as against his property, but not of personal wrongs. By 6 Geo. IV.c. 16,8 76, where the bankrupt has entered on an agreement to purchase an estate or interest in land, the vender may require the assignees to choose whether they shall perform the agreement or not, and if they do not make their election, he may apply to the court for restoration of the property. 3d, Advowsons, which may be sold for behoof of the creditors, but if a vacancy occur before the sale, the bankrupt presents. 4th, Leases. On this subject we take the following remarks from Mr Smith: "The assignees are not bound to accept a term for years belonging to the bankrupt; for it might be burdened with rent and covenants beyond its value, and prove a loss instead of a benefit to the creditors. Such an estate, till they have done some act to manifest their acceptance of it, remains in the bankrupt, subject to the right of the assignees to adopt it. It has frequently become a question, what acts will amount to such an adoption. The general rule is, that any intermeddling with the estate, in the capacity of owner, amounts to an adoption of it; but not a mere experiment to ascertain its value. Thus, where the assignees entered and kept possession of the premises for three months, they were held to have adopted the lease, though the bankrupt's effects were on the premises during that period, and immediately after the sale they delivered up the key. But they were held not to have adopted the term, by advertising it for sale, without stating it to belong to them, nor by or for whom it was to be sold, but only that there was a saleable term;

for that might be a mere experiment to ascertain its value.

"The lease remaining in the bankrupt till the assignees' election, he would, in the mean while, and afterwards, in case of their refusing it, be liable to rent, and would be chargeable on his express covenants, whether the assignees accepted the lease or declined it. However, by st. 1 Geo. IV. c. 16, § 75,

"A bankrupt entitled to any lease or agreement for a lease, if the assignees accept the same, shall not be liable to pay any rent accruing after the date of the commission, or to be sued in respect of any subsequent non-observance or non-performance of the conditions covenants or agreement therein contained and if the formance of the conditions, covenants, or agreements therein contained; and if the assignees decline the same, shall not be liable as aforesaid, in case he deliver up such lease or agreement to the lessor or such person agreeing to grant a lease, within fourteen days after he shall have had notice that the assignees shall have delived to a formation of the condition of the condition of the conditions of t declined as aforesaid; and if the assignees shall not (upon being thereto required) elect whether they will accept or decline such lease or agreement for a lease, the lessor or person so agreeing as aforesaid, or any person entitled under such lessor or person so agreeing, shall be entitled to apply by petition to the Lord Chancellor, who may order them so to elect and to deliver up such lease or agreement, in case they shall decline the same, and the possession of the premises, or may make such other order therein as he shall think fit.'

"This section applies only to the case of a lessee, not to that of the assignee of a lessee. And though the bankrupt, complying with the provisions of the act, cannot be sued for any breach of covenant subsequent to the date of the fiat, and is discharged from his express covenants contained in the lease, although he should come in again as the assignee of his own assignees; yet a surety for the performance of those covenants is liable for breaches accruing between the date of the commission and the delivery up of the lease. The assignees, as they may if they please repudiate the lease, so, if they do, are not allowed to take advantage of any covenants contained in it. If they accept it, they may, like ordinary assignees, ASS 33 ASS

exonerate themselves from future liability by assigning it over even to an insolvent

berson" (Smith's Mercantile L. 567-569).

By 6 Geo. IV. e. 16, § 88, the assignees, with consent of a majority in value of the creditors assembled at a general meeting called on twenty-one days' notice in the Gazette, may compound with any debtor to the estate, or submit any dispute to arbiters to be chosen by the assignees and the majority in value on the one hand, and the person with whom they are in dispute on the other; "provided that if one-third in value or upwards of such creditors shall not attend at any such meeting (whereof such notice shall have been given as aforesaid), the assignees shall have power, with the consent of the commissioners, testified in writing under their hands, to do any of the matters aforesaid." By 1 & 2 Wm. IV. c. 56, § 43, the arbitration may be made a rule of court. [Arbitrarion.]

It is the duty of the assignees to bring the estate recovered to sale without unnecessary of the same of the

cessary delay; and with this branch of management, the official assignees is prohibited from interfering (1 & 2 Wm. IV. c. 56, § 23). It is a general rule that the creditors not only as a body, but as individuals, are entitled to insist on a speedy realization of the property; and if assignees delay to make sale, though in opposition only to one individual, they will incur responsibility. However advantageous it may appear, a creditor cannot be dragged into a speculation which may render the returns from the estate future and uncertain, and it has been laid down that the assignees under a separate bankruptcy against one partner, cannot engage in a new adventure with the solvent partner, without the consent of every one interested in the estate (Chancellor's opinion, Crawshay v. Collins, 1808, 15 Vesey, 228).

For the auditing of assignees' accounts and the payment of dividends, see Bank-

BUPICY.

The Court of Review has power to remove assignees on its own discretion, and without appeal (1 & 2 Wm. IV. c. 56, § 36). Assignees have been removed for white appear (1 ct. 2 w m. 1v. c. 30, 3 30). Assignees have been removed for purchasing part of the bankrupt estate, and for permanently residing beyond the jurisdiction of the court. On removal of an assignee the rights he had acquired vest in his successor (Henley's Bankrupt L. 207-255. Smith's Mercantile L. 547-590. Statutes as quoted). [Act of Bankruptcy. Bankruptcy. Proof. Certifications and property.]

Statues as quoteu). [ARLI OF DARRELLAND.

IN SCOTLAND the duties which correspond with those of the assignee in England, devolve on the trustee. [SEQUESTRATION. TRUSTEE.]

IN IRELAND, by 6 & 7 Wm. IV. c. 14, the law as to assignees in bankruptcy, is framed on the model of that of England,—there are, however, no official assignees, and therefore the rules applicable to the country bankruptcies only apply. The various sections embracing the subject are as follows: By § 72 assignees are to be chosen at the first sitting appointed by the commissioners; and §§ 74-77 provide for the vesting of the bankrupt's estate in the assignees, without convevance. By § 78 a certificate of the appointment of assignees must be entered in the office for enrolment of matters relating to bankruptcy. By § 79 the commissioners are entitled to dispose of estates tail, in conformity with the provisions of the Fine and Recovery Act (3 & 4 Wm. IV. c. 74). Section 86 provides for goods in the reputed ownership of the bankrupt passing to assignees, with the exception of registered securities on ships (for which 4 Geo. IV. c. 41, is referred to instead of 3 & 4 Wm. IV. c. 55), and §§ 89-91, 94, provide as to leases, inchoate agreements to purchase real property, powers, and stock, vested in the bankrupt, as detailed above with regard to England. Section 102 empowers assignees with consent of creditors, (or if one third in value do not attend the receiver with expected of creditors (or if one-third in value do not attend the meeting, with consent of commissioner) to compound debts, and submit disputes to arbitration. By § 121 assignees are to keep a book of accounts of the bankrupt's estate, and commissioners are empowered to summon assignees, and enforce production of documents; and by \$120-123, the vesting of money according to direction of majority of value of the creditors, and purchase of Exchequer bills by direction of commissioner are enjoined. Section 124 provides for auditing assignees' accounts.

ASSIGNMENT, Eng. & Ir.; ASSIGNATION, Scot. is an agreement, by which

a right or interest in one person is transferred to another. The granter is called cedent or assigner, the receiver assign or assignee. In England an assignment is employed in real property, generally for the purpose of transferring temporary or defeasible estates, such as estates for life or for years; and it differs from a lease in as far as it transfers the whole interest of the granter. In Scotland, in real property transactions, imperfect titles containing authority to the holder to complete them, are transferred to purchasers and others, by assignation, to enable them to make good their titles, and the portions to run of leases are common subjects of assignation.

In moveable property, when the assignment conveys property in the possession of the assigner, the contract comes properly under the head of "Sale." In its more limited acceptation, however, the term is generally used to express the conveyance of a right which the assigner has to the subject of the transaction. In this manner debts, contracts, and all those rights which in England are called choses in action, and by the civilians jura ad rem, are the proper subjects of assignment. Among the most ordinary assignments is the indorsation of bills of exchange, bills of lading, and such like. By an old rule of the common law of England, a chose in action could not be conveyed, because such conveyance led directly to "maintenance," or that offence which arises from the money of one person being employed in prosecuting the suit of another. This rule still holds good in the common law courts, with some exceptions, among which are assignments of bills by indorsation. To enable assignments of bonds to be supported in those courts, a power of attorney authorizing the assignee to sue in name of the assigner is employed, and the courts so far aid the transaction, that if the obligee in such a document has paid the contents to the original obligor after notice of the assignment, he cannot plead the payment in a point of the instance of the assignment. Courts of cour suit at the instance of the assignee. Courts of equity have always given full force to assignments (Blackstone's Com. ii. 442).

In Scotland, intimation of an assignation to the obligee is necessary, not only to give a preference to the assignee over one acquiring a posterior title, and to prevent the obligee from fulfilling his contract with the original obligor, but for the completion of the transference. The regular form of notice is made by the assignee or his procurator appearing before the obligee, or repairing to his dwelling house in presence of a notary and two witnesses, and reading the assignation or leaving a schedule of it. If the obligee is not in Scotland, the intimation must be made at the Register House. The narrative of the giving notice is reduced to a probative instrument by the notary. Professor Bell observes, that "an assignation [in England] of a debt due in Scotland, produced in a competition with creditors arresting the fund, will be ineffectual without intimation or something equivalent." A formal notice, attested by a notary public, is not always necessary,—equivalents are admitted. Thus an by a notary public, is not always necessary,—equivalents are admitted. Thus an action, or any kind of legal execution, raised by the assignee against the debtor, is action, or any kind of legal execution, raised by the assignee against the debtor, is effectual notice. A bill accepted, or even protested for non-acceptance, is held sufficient notice of an assignation of a money-debt; and an acknowledgment of notice in the debtor's handwriting on the assignation, or in a paper apart, is sufficient. A partial payment will prove notice in so far as respects the debtor. Some transferences of property, which take place in the course of the administration of justice, or by the fixed rules of the law, are called assignations, as adjudications of real property, marriage in the case of the property of a female, &c. These do not require notice, but the debtor will be justified in paying to the original creditor until he is acquainted with the event. A mere document of debt may be transferred by indepartion, but a practical assignation is necessary to convex the diligence that by indorsation; but a special assignation is necessary to convey the diligence that may have followed on it. Diligence (or execution) taken out in the name of the cedent, cannot be used in that of the assignee without judicial warrant (Erskine's Inst. b. iii. tit. 5. Bell's Com. ii. 16-20).

ASSIZE, an ordinance or decree regulating the price of bread, ale, fuel, or other common necessary of life. Bread was formerly rated according to the price of wheat. Assizes were in ancient times very common; and the power to set one on

of such regulations is now too obvious to require comment.

ASSURANCE. [Insurance on Lives.]

ATTACHMENT, in its general sense, is a writ issued by a court of justice on bare suggestion, or on the judges' own knowledge, against a party who has committed by which property in the hands of some party, other than the debtor, may be attached for payment of the debt. It may proceed from the court of the Mayor or of the Sheriff, but the former is the more advantageous. A debt may be attached in the hands of the garnishee (literally the person warned, viz. he who has the property of the debtor in his hands) before it is due, but cannot be levied till the term of payment. The original debtor must be summoned and have notice. Attachment

cannot proceed on goods in the hands of a carrier (Compus' Digest, v. Attachment).

ATTORNEY, POWER OF. [Letter of Attorney.]

AUCTION, SALE BY, is the public sale of property, to whatever person present will give the highest price for it. By the usual form in this country, the property is set up at a minimum, and intending purchasers bid above each other, until no one will bid more. By the form commonly called Dutch auction, a price higher

han that expected is named at the commencement, and gradually reduced until us one consents to purchase. In England, sales by auction come within the statute of frauds, 29 Ch. II. c. 8,

In England, sales by auction come within the statute of frauds, 29 Ch. II. c. 3, and therefore, when the price of any article is £10 or upwards, the contract is not yellow the buyer take delivery of a part, or receive earnest, or a memorandum is writing be signed by the parties or their agents. In auctions, the auctioneer is from the commencement agent for the vendor, and, by bidding, the proposing purchaser is held also to constitute him his agent. It will be sufficient conformity with the statute of frauds, that the auctioneer write the initials of the purchaser's name opposite to the lot in the catalogue, if the conditions of the sale be annexed to the catalogue, or clearly referred to. An auctioneer, while acting as such, canact purchase the property he is employed to sell. He has a lien for charges and auction duty. first on the goods, and when they have been delivered, on the price, not purchase the property he is employed to sell. He has a hen for charges and anction duty, first on the goods, and when they have been delivered, on the price. An anctioneer is liable for deterioration of the goods through his negligence, but not for unavoidable casualties. [Bailment.] It is his duty to sell to the highest bidder, but no action will lie against him for not obtaining the price he was instructed to obtain, though action will lie for not putting up at the price fixed by the vendor. The fall of the hammer decides the completion of the contract (unless some other criterion be adopted, such as the running of a sandglass, or the burning of a candle), and until that event occurs a bidder may retract. It is said that in England, where the sum bid is £10 or upwards, and so comes within the statute of frauds, he may resile before the writing is completed. On the part of the exposer the sale must be conducted without the adoption of undue means for raising the the sale must be conducted without the adoption of undue means for raising the price, and so that the lots may fall to the highest real bidder among intending purchasers. Fictitious bidding, by means of persons termed "white bonnets," is unlawful, and vitiates the sale. The clause of the act 42 Geo. III. c. 93, referred to below, countenances buying in by the exposer or his agent, provided "the fairness and reality of the transaction" be "certified." If due notice is given of such intention, therefore, the owner may bid. If the sale be advertised, however, as "without reserve," it would appear that he cannot do so. Fraudulent description or concealment will vitiate the transaction; it is a common fraud to mix effects (such as pictures and other works of art) with collections which have acquired a (such as pictures and other works of art) with collections which have acquired a reputation from the judgment of their possessor, and to sell the whole as having been his. Such a fraud will vitiate the transaction. On the other hand, bidders must not combine, or use other means to prevent the sums offered from rising to the not combine, or use other means to prevent the sums offered from rising to the extent they would reach were each person besides the final purchaser freely to bid the utmost he intends to give. Thus the contract was voided where a purchaser declared to the people around him that he had a claim on the property exposed (Fuller v. Abrahams, 1821; 3 Brod. & Bing. 116). In Scotland, three persons having been commissioned to bid for property at a sale, agreed that the one who had the highest commission should purchase at the upset price, and divide the difference among his associates; besides the reparation for fraud, the sale was found void (Murray v. Macwhan, 1st March 1783, M.9567). Where there are printed conditions of sale, they cannot be altered by the verbal statement of the auctioneer. It is sufficient publication of the conditions, that they are posted on the auctioneer's box, or on the wall of the room, or are attached to catalogues circulated among the frequenters. (Babington's Law of Auctions. Sugden's Law of Vendors, 13-45. Morton on Vendors and Purchasers. 148-165.)

or on the wall of the room, or are attached to catalogues circulated among the frequenters. (Babington's Law of Auctions. Sugden's Law of Vendors, 13-45. Morton on Vendors and Purchasers, 148-165.)

AUCTIONEREA.—Auctions must be conducted by a licensed auctioneer, with a few exceptions which provide generally for the sale of property seized in execution of debt. The cost of the license is £5, 10s., and it must be renewed annually on the 5th July. If an auctioneer sell any excisable commodity, he must also have an excisa license, unless the article be sold on the entered premises of the seller, and for his benefit, or be a foreign commodity sold in the warehouse in one entire cask or package to one person or firm. (6 Geo. IV. c. 81, §8, 12.) He must also give security to deliver to the excise, within a certain period, a true account of every sale, and to pay the auction-duty thereon; for which purpose, twenty-eight days are allowed within the Losdon district, and aix weeks every where else. He is further bound, under penalties, to deliver in a detailed catalogue of the articles to be offered for sale, attested by himself or clerk: if the sale is to be held within the London district, two day's notice thereof must be given in writing at the head office; elsewhere, three day's notice must be given to the collector at the nearest excis-offica. The suctioneer is liable for the amount of duty, but may recover the same from the vendor. It is commonly stipulated that the buyer shall pay the duty in addition to the sums bid by him. The numerical stocked that the buyer shall pay the duty in addition to the sums bid by him. The numerical stocked that the buyer shall pay the duty in addition to the sums bid by him. The numerical stocked that the buyer shall pay the duty in addition to the sums bid of personal property, pay 194 pence per £ stering, of the public funds; plate or jewels; and this kinds of personal property, pay 194 pence per £ stering, of the public funds; plate or jewels; and ships or vessels pay 7½ pence pe

benefit of the growers or first purchasers, 2,1 pence per £ sterling. Exceptions.—These are very numerous; the principal are the following:—Piece goods wove or fabricated in this kingdom, which shall be sold entire in the piece or quantity, as taken from the loom, and in lots of the price of £30 and upwards, and so as the same be sold in no other than entered places, and openly exposed at such sale (29 Geo. III. c. 30, § 61, 2); all grain, flour, meal, beef, pork, hams, bacon, cheese and butter, imported into Great Britain, if sold on account of the importer within twelve months (4 Geo. III. c. 91, § 6); produce of the whale and seal fisheries; elephants' teeth, palm-oil, drugs, and other articles for the use of dyers, mahogany and other woods used by cabinet-makers, imported from Africa or any British settlement, and merchandise brought from any British colony in America, the same being the produce of such colony, if sold by the original importer within twelve months from the time of importation (22 Geo. III. c. 41; 43 Geo. III. c. 25, § 3); property sold by order of the Court of Chancery or Excheque: sales by the Bast India, or Hudson's Bay Company: sales by order of the Commissioners of Customs, Excise, or other government boards: sales by the Sheriff for the benefit of creditors in execution of judgment, and bankrupt' effects sold by assignees or trustees; goods damaged by fire, or wrecked or stranded, which are sold for the benefit of insurers: wood, coppice, the produce of mines or quarries, cattle, corn, stock, or produce of land, while they continue on the lands producing the same (19 Geo. III. c. 26, §§ 13, 14). By 42 Geo. III. c. 33, § 1, an allowance is made of the unpaid duty in the case of goods offered to sale by auction, which have been bought in by the exposer or hispert, on notice he writing having been given to the auctioneer; the notice being "verified upon the oath of the auctioneer, and also the fairness and reality of the transaction, to the best of his knowledge and belief."

The preverse

Denier."
The net revenue derived from auction-duties in the year ended January 5, 1840, was in England £263,567; in Scotland, £21,014; in Ireland, £13,824; total, £298,405.
AUDIT, an examination of accounts by persons duly appointed.
AUNE, a French cloth measure; the aune usuells = 47½ Imp. inches; the old aune of Paris = 46½ Imp. inches.
AUSTRALIA. [New South Wales. Southern Australia.]
AUSTRALIA. [New South Wales. Southern Australia.]
AUSTRALIA. [Australia.]

WESTERN AUSTRALIA.]

A USTRIA, an empire situated betwixt lat. 42° and 51° N., and long. 8° and 26°
E.; and bounded N. by Saxony, Prussia, Poland, and Russia; W. by Bavaria, Switzerland, and Piedmont; S. by Tuscany, the Ecclesiastical States, the Adriatic, and Turkey; E. by Turkey and Russia. Area, 255,226 square miles. Population, according to the latest returns, Austria Proper, 2,113,915; Styria, 859,841; Tyrol, 786,543; Bohemia, 3,887,076; Moravia and Austrian Silesia, 2,066,218; Illyria, 1,145,445; Galicia or Austrian Poland, 4,548,534; Hungary, Sclavonia, and Croatia, 11,536,431; Transylvania, 2,034,385; Dalmatia, 309,412; Venetian Lombardy, 4,332,581; total, 33,630,381. Capital, Vienna, pop. 330,000. The government is morarchical; in Hungary, the nation shares the legislative, and even the executive power, with the emperor; and the Tyrolese possess to a certain extent the same privileges. In other parts there are provincial diets, but they are consulted only as to the mode of raising the taxes; so that his imperial majesty is in a great measure an unlimited sovereign.

privileges. In other parts there are provincial diets, but they are consusted only as to the mode of raising the taxes; so that his imperial majesty is in a great measure an unlimited sovereign.

The Austrian empire being generally mountainous, the plains, which occur chiefly in Hungary and Galicia, occupy a comparatively small part of the surface. In point of climate, the whole may be divided into three regions. The southern extends from lat 42° to 46° N., where the depth of winter resembles the month of March in northern countries; and where are found the olive, myrtle, vine, fig-tree, and even pomegranate. In the middle region, from lat 46° to 46° N., the olive is not found, but vines and maize thrive in favourable situations; winter lasts from 3 to 4 months; summer is warm, but variable; and the air is salubrious, except in the vicinity of the Hungarian marshes. The northern region extends from lat 49° to 51° N., where the winter is severe, and lasts fully 8 months; vines and maize are no longer to be met with, and even wheat requires a choice of situation. The soil, though of endless variety, is in general fertile; but in agriculture, Austria has not kept pace with other European states. Great pains have, however, been lately taken to improve the land, and about 4-5ths of the entire area have been brought into use. The arable portion forms less than one half; the forests and woodlands more than a third; the vineyards about 1-50th; and the meadow and grazing ground, each about 1-11th of the available surface. The country abounds in minerals. The mines of gold and silver in Hungary and Transylvania, and of quicksilver at Idria in Carniola, are the richest in Europe; lead and copper are produced in considerable quantities; and the supply of iron is almost inexhaustible, though the quantity raised is timited by the dearness of fuel. Tin, calamine, xine, cobalt, aminony, chrome, bismuth, manganese, also exist; and indeed nearly every metal except platinum, is to be found in different parts of the empire. Salt e

section of Jacquard's machinery has produced a rapid extension of the silk manufacture, I ha Lower Ens., at Vienna, and in the Italian provinces. The cotton manufacture emreat many hands, but it is not in a prosperous condition, and is indeed entirely supported reseant high rate of duty on foreign articles. The other manufactures are chiefly those of their, paper, and giass; the last chiefly in Bohemia. The proportion of the manufacture is an extension of the agricultural, is said to be as one to four.

\*\*ternal commerce\*\*, though burdened in some branches by government monopolies, and by tier duties of each separate state, is still very considerable. The communication behaven places is facilitated by navigable rivers, and generally by good roads, on which remeat bestow great attention. Of the rivers, the most important are the Adige, Po, of above all the Danube, which, with its tributaries, pervades the whole empire, crossing, it is eastern boundary at about 500 miles from the sea. An important aspect has been even to the navigation of the Danube by the introduction of steam-vessels. This was first lished in 1828, by two English shipbuilders, Andrews and Pritchard. A company has sen formed, with a charter for 25 years, to prosecute further this great object; and it is that there are now 9 steam-boats on the river, forming a chain of communication betwirt and Constantinople. This navigation is throughout rather difficult, owing obect; and it is that there are now 9 steam-boats on the river, forming a chain of communication betwirt and Constantinople. This navigation is throughout rather difficult, owing a shoals and and at Ornova, it is altogether impeded by rocks. A further disadvantage occurs from , that the mouths of the river are now in the possession of Russia, who is said to view with y the extension of this navigation. With the view of keeping the communication open, it is proposed to cut a cansal from the nearest point to Kustendil, on the Black Sea.

In a survival sease of the first production of the s

ste is situated in 45° 38′ N., and 13° 46′ E., at the N.E. extremity of the Adriatic, pop. 51,346.

sees a commodious harbour, and being a free port, and almost the only outlet for the South
many, Illyria, and part of the Sclavonian provinces, its commerce is very extensive. Exports
rare, hardware, beads, copper, wheat, rice, currants, raisins, hemp, iron, paper, rags, Russia;
shumac, silk, steel, tobacco, timber, musical instruments, and other articles. Imports—
sally sugar, cotton-wool, coffee, olive oil, cotton and woollen manufactures: the other
accomparatively of small amount, are almonds, hides, wax, wool, valonia, gums, wheat,
barley, and hemp. Of these imports, a very considerable proportion is forwarded to other
particularly to Venice. In 1836, no fewer than 1095 vessels engaged in foreign trade enter
rt, and the total number of vessels entered, including coasters, was 8489, of 422,743 tons,
sine of the trade with different places, in the same year, was as follows:—

Countries.	Importa.	Exports.	Countries.	Imports.	Exports.
Britain a and Norway	£598,270 290,290 27,500	32,810	Roman States Sicily	£124,500 630,220 39,370	£254,850 101,670 72,980
erk in	15,100	17,360 56,370	GreeceTurkey Egypt	990,150 736,390	137,320 680,856 130,550
pd	236,500 86,920	48,100 69,850 19,550	Barbary United States Brasil	5,410 319,155 854,120	15,410 171,850 15,790
iis	25,845 40,210 37,150	7,060 40,440 53,200	South America Austrian Ports Total	905,110 838,960 £6,315,390	14,430 2,033,479 £4,536,245

commerce of Trieste is rapidly increasing, and between the years 1896 and 1838 it had nearly d in amount. This arose chiefly from a more extended intercourse with Turkey, South on (especially Brazill), Britain, and the United States. The exports to Britain were more subled in the four years 1833-36; but little difference has occurred in the imports. About 140 vessels arrive annually.

About 140 vessels arrive annually.

of small islands separated from each other by canals, and from the mainland by narrow shallows, pop. 103,000. Its commercial greatness dates from the middle ages; but since the discovery of the passage to India by the Cape of Good Hope, it has gradually diminished, and at present, although a free port, its trade is inconsiderable, compared with that of Trieste; being confined chiefly to the receiving and transmitting of goods through the medium of that city. Exports—silk, fruit, grain, woollens, paper, cheese, &c. Imports—chiefly olive oil, cotton, coffee, and sugar; with oried fish, wheat, linseed, indigo, iron, and other articles of smaller value. In 1836, the total value of the imports was £1,081,971; of which, £592,096, were brought via Trieste. About 30 British vessels arrive samually.

British vessels arrive annually.

British vessels arrive annually.

In 1835, the exports from Finne amounted to £247,112, and from Ragues to £45,936, consisting chiefly of goods sent coastwise.

## MEASURES, WEIGHTS, MONEY, AND FINANCES.

VIENNA AND TRIEST:

Measures and Weights.—The klafter of 6
Vienna feet = 6\*23 imp. feet; the Vienna ell = 30\*6 imp. inchee; the poet mile of 4000 klaftern = 4\*71, or about 4½ imp. miles.
The Vienna joch = 6889 imp. aq. yards, and 7\*03 jochs = 10 imp. acres.
The Vienna wine eimer of 70 kopfen, 40 maases, or 4 viertels = 12\*46 imp. galls: the fuder = 32 eimers; the dreyling is 30 eimers.
The corn metzen of 4 viertels or 8 achtels = 169 imp. bushel; and 100 metzen = 21½ imp. quarters: 30 motzen = 1 muth.

ters: 30 metzen = 1 muth.

The Vienna pound of 4 quarters, 16 ounces, or 32 loths, = 8645 troy grains; and 100 lbs. = 1 eentner = 1234 lbs. avoirdupois; 20 lbs. = 1 stone. Gold and silver are weighed by the Vienna

stone. Gold and silver are weighed by the Vienna mark = 4333 troy grains.

In Triczte, the woollen ell = 26.6 imp, inches; the silk ell = 25.23 imp, inches: the wine orna or eimer = 12.45 imp, galls; the barile = 144½ imp, galls; the oll orna = 107 Vienna bas, or 14.17 imp, galls: 100 stajl of corn = 28½ imp, quarters; but estimated commonly at 342 stajl to 100 imp, qrs. In other respects same as above. Moncy.—Accounts are kept in florins of 60 kreusers aech of 4 hernipar, 290 florins ach

month.—Accounts are kept in norms of too hereusers, each of 4 pfennings: 20 florins are coined from the Cologne mark of fine silver; bence i forin = 2s. 40d. nearly, and the par of exchange with London is 9 florins 50 kr. for £1. The other silver coins are the rixdollar of 2 Borins (= 14 German rixdollar of account), and Into other sinver coins are the rixcolar of 2 dorins (= 1) German rixdollar of account), and pleces of 20, 10, 6, and 3 kreusers: The souverain d'or = 27a. 10d.; and the ducat about 9a. 5d.; there are also copper pieces of 1. i, and i kreusers. The paper-currency consists of notes of the National Bank, and of the outstanding depreciated notes of the old Vienna State Bank, called "Wiener-Wahrung" (Vienna value), which are at a fixed discount of 60 per cent.; 100 florins specie or effective being = 250 florins W. W. the last are used chiefly in retail, and for wages, &c.; all large payments being made in National Bank notes or in silver.

Billu upon Vienna are generally drawn in effective; and frequently the particular coin in which they are to be paid is specified—as in 20 kreuser pieces. Usance is 14 days after acceptance; bills payable "medio mense" are reckoned due on the 15th; 3 days of grace are allowed, except when drawn at less than 7 days' sight or date.

The Austrian National Bank was instituted in

MILAN AND VENICE.

Measures and Weights.—Since 1803, a system founded upon that of France has been used throughout the Italian provinces in all public transactions; thus 1000 atomi, 100 diti, or 10 palmi = 1 metro or metre = 30-37 imp. inches; 1000 copi, 100 pinte, or 10 mine, = 1 soma or hectolitre, = 27-51 imp. bushels; 10,000 grant, 1000 denari, 100 grossi, or 10 oncie, = 1 libbra nuova Italiana or kilogramme = 2\*204 lbs. avoird.

The old measures and weights are still need in The old measures and weights are still used in private business.

private business.

In Milan, the braccio = 234 inches; 1 wine
brenta = 15.72 imp. galls.; 100 corn staji = 50.2
imp. bushels; the moggio = 4.02 do.; the mark
= 36.27 troy grains; 59.45 lbs. grosso, or 138.78
lbs. sottile. = 100 lbs. avoird.; the rubbic of oil
weighs 474 lbs. avoird.

In Venice, the woollen braccio = 26 6 inches; the silk braccio = 24.8 inches; 100 wine sechi = 237.6 imp. galla; 100 oil miri = 335.4 imp. galls; 100 corn staji = 220 imp. bushels; the mark = 3681½ troy grains; 95 07 lbs. grosso, or 150 54 lbs. sottile = 100 lbs. avoird.

Money.—Accounts are kept in lire Austriachi of 100 centisimi, or 90 soldi; 3 lire Aus. = 1 Austrian florin; hence the lire Aus. = 8 dd. sterling, nearly; and the par of exchange with London is 29½ lire Aus. for £1, or as sometimes

London is 29½ lire Aus. for £1, or as sometimes quoted, 48½ d. per 6 line Austriach.

Formerly, accounts were kept in the lira Italiana, equal in value to the French france. Retail transactions are conducted in lire corrente, or lire piecole. 100 lire Aus. = 87 lire It. = 113, It. = 94.d.; the lira cor. = 7½d.; the lira piec. = 4½d. The circulating medium is composed chiefly of lire, and their halves, &c., and of Austrian currency. The gold doppia of Milan = 15a. 7½d.; the sequin = 9a.5d.; and the scude of 6 lire corrente = 3a. 7½d.

Bills are usually drawn in London upon Milan and Venice, at 90 days after date. No days of grace can be claimed at Milan; but the holder may allow 3 days. No days of grace are allowed at Venice.

when drawn at less than 7 days' sight or date. 

The Austrian National Bank was instituted in 1817, with the view of restoring the money standard of the empire, which had become depreciated by the excessive issues of irredeentable paper by the Vienna bank during the war. It commenced with a capital of 100,000 shares, each of 1000 florins of that depreciated paper (the Vienna bank being then discontinued), and of 100 florins in specie. The former was converted into government bonds, bearing interest at 2½ per cent., payable in specie, and redeemable at 50 per cent.—the treasury at same time establishing a sinking fund for their redemption. The bank, though connected with the state, is under the management of a body of directors; and its accounts are published periodically. It advances money on bills and other securities, receives deposits, and issues notes for 5, 10, 25, 100, 500, and 1000 florins, which are payable in silver on demand. Branches have been established at Trieste, Milan, Prague, and other towns throughout the empire; and according to a late statement, the price of the shares had advanced to 1386.

The Public Revenue of Austria, estimated at £15,000,000, is derived chiefly from taxes, rates, arcovan-lands, and mines. The expenditure is nearly the same, more than one-third being required to maintain a standing army of 270,000 men. The accounts are, however, not made public. The national debt is about £60,000,000; principally in bonds called "metallice," from their

dividends being payable in specie; the remainder consists of such obligations in depreciated paper W. W. as have not yet been bought up, or converted by the government. The prices of Austrian stocks as recently quoted were:—5 per cents. 105; 4 per cents. 109; 3 per cents. 75;. The only debt owing by Austria in England is £2,500,000, raised by a loan contracted in 1823, with Mr Rothschild, at £2 per cent., in order to pay off a debt incurred to Great Britain during the war. The bests are for £100 each, with coupons for the interest, at 5 per cent. payable in London half yearly, on 1st May and 1st November; they are transferable without registration, and are seldom effered for sale, being esteemed a safe and desirable investment.

amtract of treaty of commerce between great britain and Austria. 3d July 1839

ABSTRACT OF TREATY OF COMMERCE SETWEEN GREAT SEITAIN AND AUSTRIA, 3D JULY 1838,

1. The vessels of the two powers shall pay the same duties in their respective harbours, as the national vessels of each power. 2. All the productions of Austria, and which may be imported into the harbours of the Queen of England, as also all British productions which may be imported into the harbours of the Emperor, shall enjoy the same privileges; and vice sersel. 3 Articles, not the produce of the dominions of the two powers, imported from the harbours of Austria into British possessions, pay the same duties as if imported in British vessels. 4. All sustrian vessels proceeding from the harbours of the Danube, as far as Galasts inclusive, as well as their cargoes, may sail direct for the ports of all British possessions, as if they came direct from the harbours of Austria; and reciprocally, all English vessels, as well as their cargoes, shall be similated into Austrian harbours with the same immunities as Austrian vessels. 5. The productions of the ports of Asia and Africa within the Straits of Gibraltar, which, after being carried direct to Austrian ports, are thence sent in Austrian vessels to British ports, shall enjoy the same advantages as if imported by English vessels from Austrian ports. 5. All articles imported or exported into, or from the ports of the two countries, under the flags of either, whether in British or Austrian bottoms, subjected to the same duties on re-apportation. 8. No preference to be shown by either power in the purchase of imported commodities, on account of the nationality of the vessel in which such commodities may be imported. 9. The Austrian trade to the East Indies placed in the flow month of the same power. 11. The vessels and subjects of the two powers, in their trade and navigation, are always to enjoy reciprocally all the privileges of the most favoured nations in the ports of either. 12. Stipulations in treaty of 1815, as to trade between Austria and heesan Liande, to continue in force. 13 rafter, until 19 months after notice.

AVERAGE in the law of shipping is generally applied to the loss occasioned by any sacrifice made to insure the safety of a ship and cargo, and being a loss which underwriters have to replace, it constitutes part of the law of insurance. There are, technically speaking, two sorts of average, general average, and simple or particular average. The latter is an unmeaning term used merely in contradistinction to the other; to express those losses arising from the danger of the sea and otherwise, which are not made up by any contribution, but fall on the possessors of the article lost, or on those who may be responsible for its safety. General average dates back to the days of Rhodes. Its principles were fully developed by the earlier civilians, the maritime articles of the middle area developed by the carrier civilians; the maritime nations of the middle ages adopted them, and the system is in full practice over all the commercial world. The circumstance under which the provisions of this law can be had recourse to is, when a vessel and the crew, passengers, and cargo, are in such imminent danger as to render it necessary to make a sacrifice of a part, for the preservation of the whole. The simplest case is that of throwing goods overboard to lighten the ship. Here cargo is sacrified, and the other proprietors of cargo, along with the shipowners, bear a share of the loss, according to their respective interests. In another instance, it may be necessary to cut away a mast, or slip an anchor. Here the sacrifice is against the shipowners, and the other parties interested must share the loss with them. It is of no moment how light and valuable may be the goods thrown overboard, or how much the reverse these saved. It is said that the act should be done with formality and deliberation, and with the consent of the majority of those on board. The circumstances, however, under which so extreme a measure is generally taken, do not often admit of form and deliberation, and the necessity for the act will have more weight than its regularity. Goods stowed on deck are presumed to be an encumbrance, and so not suitable subjects of average. A loss effected by inherent defect, or by sea risk, cannot be considered average; there must be an intention to secrifice, and that intention must have been with the view of preserving the remaining property embarked in the adventure. It is held, that where a vessel having sustained an injury has to put into a port for repairs, the expense of putting into port and remaining there, is to be considered average loss, if the act was necessary for the safety of all concerned, but that the expense of the repairs (unless in so far as they may be solely necessary for the preservation of the cargo) falls on the shipowners. Property injured in the making of the sacrifice—such as a part of the ship cut away to facilitate the throwing overboard of goods, constitutes average. An accurate statement of the circumstances under which a jettison, or other loss on which a versue is alsigned, should be entered in the loss and impediately on actival the master. age is claimed, should be entered in the log, and immediately on arrival, the master

should draw up a narrative of the circumstances, and make affidavit to them, along with his crew, that there may be no ground to prosume that goods have been removed since arrival.

The adjustment is generally made thus: The owners contribute according to the net value of ship and freight at the port of delivery, after deducting expenses. But ship provisions, wearing apparel, and seamen's wages, do not contribute. If the vessel has had to put back to the port of lading, the cargo is taken at invoice price; otherwise, the cargo is valued at the price it would bring at the port of destination, deducting freight and charges. Ship furniture is rated at the cost of renewal, with a deduction of one-third. The value of what is lost being thus estimated, is added to the value of what is saved, and the whole being divided according to the respective interests of the parties, the loss which each has to suffer is a sum bearing the same proportion to his share of the whole sum divided, which the loss sustained bears to the whole sum. (Abbot on Shipping, 342-363. Marshall on Insurance, 538-552. Slevens on Average. Martin on the Practice of Stating Averages.)

AVERAGE in arithmetic is the mean of two or more quantities, formed by adding them together, and dividing by the number of quantities. Thus, 4 is the average of 2 and 5 is the average of 2, 6, and 7. The averages most commonly required in trade are those of prices. Example: What is the average price. per quarter of 300 quarters wheat, sold at 70s. per quarter; 260 quarters at 50s.; and 270 quarters at 60s.

```
300 quarters at 70s. = £1050
260
     ..... at 50s. =
270
                         810
830
```

830) 2510 (Ans. £3:0:5 $\frac{3}{4}$  per quarter.

Further illustrations will be found under the heads Alligation and Equation OF PAYMENTS.

In calculations of this kind, it must be remembered, that the average of a set of averages is not the average of the whole, unless there are equal numbers of quantities in each set averaged.

AVOIRDUPOIS, the name of the British commercial weight. It is "probably derived from avoirs (averia), the ancient name for goods, or chattels, and poids weight." (Report of Commissioners of Weights and Measures.)

AXUNGE. [LARD.]
AZORES, on WESTERN ISLANDS, are situated in the Atlantic, between lat.
37° and 40° N., and long. 25° and 32° W., about 795 miles W. from Portugal, to which they belong. They consist of three groups, viz. 1. St Michael and St Mary; 2. Terceira, Fayal, Pico, St George, and Graciosa; 3. Flores and Corvo, exclusive of several islets. Pop. 205,000. The seat of government is Angra, in the island of Terceira, pop. 16,000.

island of Terceira, pop. 16,000.

These islands are of volcanic origin, and are in general mountainous. The climate is mild and pure; and the soil highly fertile,—most of the islands abounding in vineyards, orange and lemon orchards, and pastures. The growth of wine is considerable: it is produced mostly in Pico, but is known as Fayal wine, from being shipped from the latter. From 8000 to 10,000 pipes are exported in favourable seasons to America and the West Indies. The remaining exports are chiefly from 8t Blitchells, and consist of large quantities of fruit to Britain; and of corr and lives tock to Lisbon, Madeira, and the Canarles. The imports are, from England, cottons, woollens, hardware, earthenware, and other manufactured goods; from America, boards, staves, lumber, fish, pitch, tar; and from Portugal, tobacco, sugar, coffee, dispensations, indulgences, images of saints, and relica. The principal shipping towns are Ponta del Gado in St Michaels, Angra in Terceira, and Fayal in the island of that name; but there is no good port, and as none of the anchorage afford shelter, ships are often oblized, by violent winds, to put to sea at a very short notice, particularly in the months from October to April. In 1833, the British shipping that entered the Azores, and the invoice value of British imports and exports were as follows: St Michaels, ships entered, 305; tonnage, 19,403; imports, £18,200; exports, £12,667. Fayad, ships entered, 32; tonnage, 3617; imports, £264,378. Delat value of British imports in 9 years, 1825 to 1833, £738,867; and of exports, £7294. Total value of British imports in 9 years, 1825 to 1833, £738,867; imports, and of exports, £7294. Total value of British imports in 9 years, 1825 to 1833, £738,867; and of exports in same period, £805,786. Measures, Weights, and Money, same as Portugal. (Geo. Journal, vol. 1v. Tables of Board of Trade.)

AZURE STONE, on LAPIS-LAZULI, a mineral substance of an azure blue colour. It is found massive; also, though rarely, in rhombic dodecahedrons. Sp. gr. 295. The massive is nearly opaque, and its blue colour is not uniform. Chief localities, China, Persia, Bucharia, and Siberia. The finer kind is prized by the lapidary; and the common is used occasionally for toys, &c. Lapis-lazuli is, however, chiefly important from its affording ultra-marine, a beautiful pigment, highly valued by painters.

## B.

BABLAH, called also Neb-neb, is the rind of the fruit of the Mimosa cineraria. It contains a considerable proportion of gallic acid; also tannin, a red colouring matter, and an azotized substance. Bablah has been imported from the East Indies and Senegal, as a substitute for the more expensive astringent dye-stuffs, and for communicating shades of drab to cotton.

EMMUNICATING Shades of drab to cotton.

BACON (Fr. Lard. Ger. Speck), the flesh of the hog salted and dried. [Hog.]

BADEN, a German grand-duchy, situated on the right bank of the Rhine in its upper course, between lat. 47° and 50° N.; and long. 7° and 10° E. Area, 5915 British square miles. Population in 1834, 1,231,319. Capital, Carlsruhe; pop. 20,500. Government a constitutional monarchy, with two chambers.

pop. 20,500. Government a constitutional monarchy, with two chambers.

Baden has been called the "Eden of Germany," for although nearly one-half of its surface is eccupied by the mountainous districts of the Black Forest and the Odenwald, it possesses a soil favourable to the growth of corn, wine, and fruit, and abounds in magnificent woods and navigable streams; while the proportion of waste lands to the whole soil is less than six acres in every thousand. Agriculture is the chief occupation of the people, and yields a surplus of grain for the markets of Switzeriand and France. Tobacco, hemp of a very fine description, and flax, are also extensively cultivated. The average produce of the vine, which is chiefly grown on the high ands shirting the valleys of the Rhine and Maine, and Lake Constance, is estimated at about 4,000,000 gallons. Mining is carried on with partial success, the chief mineral productions being effer, cobalt, copper, iron, manganee, sait, coal, sinm, vitriol, and sulphur. The manufactures, though inconsiderable, have increased since the accession of Baden to the Prussian Commercial Union; the most extensive is perhaps that of the middling and coarser descriptions of linen; the chief others are woollens, cottons, silks, watches, jewellery, paper, and wooden ware, clocks, and straw-hats, for the production of which the Black Forest has been long celebrated. Pfortheim, Carisrube, and Mannheim, are the principal manufacturing towns.

The exports consist of timber, grain, meal, oil, hides, wine, hemp, linen, tobacco, iron wares, and smaler commodities, to an amount exceeding one million sterling yearly; the imports of French and other wines, colonial produce, drugs and dyes, iron, steel, cottons, silks, fine woollens, horses, and cattle. Beden is advantageously situated for trade from its position on the Rhine, Maine, Neckar, and other streams, which, besides securing to it an outlet for its own productions to France, Germany, and Switzerland, have reneved it a country of entensive transit. Pree

and Heidelberg on the Neckar.

Measures and Weights.—The new aune of 2 feet = 6 French decimetres or 23.63 inches; the morgen = 36 ares or 0.8396 acre; the ohm = 150 litres or 33.015 Imp. galls.; the last of 20 malters = 30 hectolitres, or 10.23 Imp. quarters; and the centure of 10 stones or 100 lbs. = 50 kilogrammes, or 110½ lbs. avoirdupois.

Money.—Accounts are stated in florins, each divided into 60 kreutzers. The Baden or Rhenish florin, being coined at the rate of 2½ to the Cologne mark of fine silver, is equal 1s. 8d. sterling.

Pinances.—The estimate of the budget for 1837-38 was 13,026,539 fl. a-year, of which the share received from the Prussian Customs Union was 1,495,593 fl. National debt about 12,000,000 fl.

## BAGGAGE. [PASSENGER.]

BAGGING, a coarse hempen fabric used as a wrapper for cotton wool, coffee,

and other articles. It is made chiefly at Dundee, for exportation to America.

BAILMENT, from the French bailler, to deliver,—a term peculiar to English law. Sir William Jones defines it as "a delivery of goods on a condition, expressed or implied, that they shall be restored by the bailee to the bailor, or according to his directions, as soon as the purpose for which they were bailed shall be answered." directions, as soon as the purpose for which they were bailed shall be answered" (Essay I. on Bailments). It embraces a variety of contracts, the nature of which is thus defined and illustrated by Blackstone: "a delivery of goods in trust, upon a contract, expressed or implied, that the trust shall be faithfully executed on the part of the bailee. As, if cloth be delivered, or (in our legal dialect) bailed, to a tailor to make a suit of clothes, he has it upon implied contract to render it again when made, and that in a workmanly manner. If money or goods be delivered to a common carrier, to convey from Oxford to London, he is under a contract in law to pay, or carry them, to the person appointed. If a horse, or other goods, be delivered to an innkeeper or his servants, he is bound to keep them safely, and restore them when his guest leaves the house. If a man takes in a horse, or other cattle, to graze and depasture in his grounds, which the law calls agistment, he takes them upon an implied contract to return them, on demand, to the owner (II. 451). The contracts so embraced in this term will, where they have relation to commerce, be found treated under their respective designations. The term bailment is now generally used by legal writers, for the purpose of classifying the various contracts it embraces, with a view to a consideration of the proportionate responsibility of the bailee for the subject under his charge, according to the

nature of the bailment. The scale of responsibility generally approved of, is that adopted by Sir William Jones. He adopts the distinction of the civilians between culpa, culpa lata, and culpa levis, or "ordinary neglect," "gross neglect," and "slight neglect." These are thus distinguished:—
"ORDINARY neglect is the omission of that care, which every man of common prudence, and capable of governing a family, takes of his own concerns.

"Gross neglect is the want of that care, which every man of common sense, how installed in the severy takes of his own property.

inattentive soever, takes of his own property.

"SLIGHT neglect is the omission of that diligence which very circumspect and thoughtful persons use in securing their own goods and chattels" (118, 119). The responsibility of the bailee, as measured by these definitions, has been thus applied to the leading contracts comprehended under the term he illness.

to the leading contracts comprehended under the term bailment.

In Deposit, where the bailee becomes the gratuitous custodier of the goods, he is not in general liable for what may happen to them, unless a wilful carelessness, which must be presumed to evince fraud or malice, can be shown to have actuated him. If he be naturally careless, and allow his own property to run the same risk, the proprietor must bear any loss which may occur, as the consequence of having trusted a person of such habits with his property,—in this case, then, the bailee is only answerable for gross neglect.

In Mandate, where the mandatory acts gratuitously, the same rule applies, with the difference applicable to the position of the bailee, who is not merely the passive custodier, but has undertaken to perform some act relative to the subject put into his hands. He is not bound to exact diligence, and cannot be made responsible, unless for gross carelessness, as above (but see below, in the case of a hiring).

Commodule or loan for use, exacts the highest degree of care on the part of the borrower. The rule is, that the article lent perishes to the owner, but as it is intrusted to the borrower for his convenience, he will be liable in damages, if the loss can in any way be attributed to the absence of caution on his part. rower or hirer is absolutely liable for the safety of the object, if he keep it beyond

the time stipulated, or use it for a purpose different from that for which it was lent.

Pledge, or Paun, being a contract for the mutual advantage of the bailor and bailee, exacts ordinary diligence. The subject, if it perish, perishes to the bailor, but he can make the bailee responsible if he has shown "ordinary neglect," or has not taken such care of it as a man usually takes of his own property. There are special statutory regulations for the responsibility of pawnbrokers. [PAWN-

Location includes many contracts of great practical importance, such as the letting and hiring of moveables, the employment of manufacturers or artists to perform operations on subjects put into their hands, the employment of factors and agents [Factor. Principal and Agent.], and the delivery of goods to carriers, shipowners, innkeepers, and others. The general rule in location is, that the bailee is liable for ordinary neglect, but special rules apply to the several contracts. Thus, from an early period, shipowners, carriers, and innkeepers, have been considered under an absolute obligation safely to restore all goods committed to their charge, no cause of deterioration exculpating them, unless it be occasioned by "the act of Cod or of the kind control of the property of the period of

no cause or deterioration exculpating them, unless it be occasioned by "the act of God or of the king's enemies;" there are, however, in special cases statutory limitations of such responsibility. For further information on this subject, reference must be made to the heads Carrier, Factor, Innkeeper, Shipping, Wharringer. In bailment, the bailor continues proprietor, but "a special qualified property" is transferred to the bailor, who being responsible to the bailor, has a right to maintain an action against any person injuring or abstracting the subject. (Blackstone, as above. Sir William Jones' Essay on the Law of Bailments.)

BAIZE, a coarse open woollen fabric, having a long man and sometimes friezed

BAIZE, a coarse open woollen fabric, having a long nap, and sometimes friezed a one side. It is made at Chichester and Colchester, but principally at Rochdale.

BALACHONG, a kind of cake formed of dried fish, pounded up with salt and spices, and then allowed to ferment freely. The best sort, or the red balachong, is made of shrimps. The black, or common sort, is made of other small fish. It is esteemed a great delicacy by the Malays and Chinese, with whom it forms an article of extensive commerce.

BALANCE, the sum of money which must be added to one or the other side of

an account, in order that the debits and credits may be balanced, or of equal amount. [BOOKKEEPING.]
BALANCE, on BEAM AND SCALES, is a well-known instrument used for comparing weights with one another. When well-constructed, it must have the following properties: -lst, It should rest in a horizontal position when loaded with

equal weights. 2d, It should have great sensibility, that is, the addition of a small weight in either scale should disturb the equilibrium. 3d, It should have great stability, that is, when disturbed, it should quickly return to a state of rest. That the first property may be obtained, the beam must have equal arms; and the centre of suspension must be higher than the centre of gravity. The second property, sensibility, is greater, in proportion to the length of the arm, the less the distance between these two centres, and the less the weight with which the balance is loaded. The third property, stability, is attained by making the centre of gravity of the whole apparatus fall below the point of support. The arm having a given length, additional weight either to the scale or beam is favourable to stability, and unfavourable to sensibility. Every increase of sensibility (the arm remaining the same) is a decrease of stability, and vice verst. Stability in a balance is much less difficult to attain than sensibility. The scales of shopkeepers are sufficiently stable, but few are very sensible. Balances of great sensibility, however, are not suited for the ordinary purposes of business, as the process of weighing in such balances is generally tedious, owing to the slow vibrations of the beam. Balances used in commerce are sometimes constructed either fraudulently or by inaccurate workmanship, so as to make unequal weights produce equilibrium,—an effect produced by making the arms of the balance, though apparently equal, really unequal. But an error of this kind is readily detected, by transposition of the weights, when, if the equilibrium be not preserved, the balance is fraudulent and useless. A balance for delicate purposes should be made as much as possible of brass, as steel and iron are apt to acquire magnetic properties.

BALANCE OF TRADE, a term sometimes employed to express the difference

BALANCE OF TRADE, a term sometimes employed to express the difference between the commercial exports and imports of a state. This term was introduced, and has been chiefly used, by the supporters of the mercentile theory, a system of Political Economy which was based on the assumption, that "wealth consists of the precious metals; that what is gained in trade by one nation must be lost by another; and that our great object in receiving returns should be to get money instead of merchandise." Hence, when the exports exceeded the imports, the state was said to have a favourable balance, and in the opposite case, an unfavourable balance; it being supposed that such balances could not be cancelled, except by the remittance of an equivalent amount of gold and silver, and that the money thus remitted was the measure of the gain or loss derived by the state from foreign trade. In order chiefly to bring about the desirable result of a favourable balance, restrictions and prohibitions were for many years imposed on the importation of nearly all commodities except bullion, while on the other hand bounties were granted on

exportation. [BOUNTY.]

The selfish principle that what is gained in trade by one nation is lost by another, is now abandoned; it being obvious, that unless in the general case both parties are benefited, no exchange of commodities will take place. It is now also admitted, that the wealth of states and of individuals consists not in money alone, but in the abundance of their whole disposable products; that gold and silver are commodities subject to the same general rules in their transmission, as sugar, tobacco, or any other commodities, namely, sent from where they are of lower, to where they are of higher value, and never exported except for the purpose of importing some more valuable article in return; that in the case of what is called an unfavourable balance, bullion is not exported unless it be at the time the cheapest exportable commodity; and that in point of fact its exportation (except from mining countries), as well as its importation, can take place only to a limited extent. If bullion be largely exported, it will become scarce, and of course dear, in the exporting country; the money value of other commodities will in a proportionate degree fall; and they will become preferable objects of remittance and exportation until bullion is again reimported. In a similar manner, if by the operation of a favourable balance, bullion is imported in greater quantity than is necessary to supply the wants of the country, its value will become depreciated in relation to other commodities, and it will be again re-exported. [Exchange.]

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The public accounts do not show correctly the amount of the exports and imports of the country; the official, or custom-house rate of valuation, having been fixed so far back as 1696, when prices were altogether different from what they are now; while the declared value furnished by the merchant applies solely to the exports. In 1839, the official value of the exports was, £110,198,716; and of the imports, £62,004,000; showing, according to this valuation, a balance of trade in favour of the United Kingdom, or an excess of exports above imports, to the extent of £48,194,716! It is manifest, however, that unless the imports of a merchant exceed

his exports in value, his trade would be speedily abandoned; and as what is true in the case of the individual merchant must be equally true in the case of the community at large, it follows, that could the public accounts be kept with accuracy, they would show, instead of a greater amount of exports than of imports, a very considerable excess of the latter above the former.

BALE, a bundle or parcel of goods, packed up for carriage.

BALE, a bundle or parcel of goods, packed up for carriage.
BALKS, large beams of timber, such as are used in building.
BALLAST (Dan. Baglast. Du. Ger. & Sw. Ballast. Fr. Lest. It. Savorra.
Sp. Lastre. Por. Lastro. Rus. Balast), sand, iron, or any other heavy material employed for sinking a vessel to a proper depth in the water, and to give it a just counterpoise against the action of the wind on the sails. In ballasting a vessel the centre of gravity should be placed neither too high nor too low. When vessel, the centre of gravity should be placed neither too high nor too low. When too much heavy ballast is deposited in the bottom of the hold, the vessel will be too stiff; she will roll violently, and besides having her sailing qualities impaired, will be in danger in bad weather of being dismasted. When, on the contrary, there is too little ballast, or this is so disposed as to raise the centre of gravity too high, the vessel will be too crank, and equal danger will arise. The art of ballasting, however, is to be acquired rather from experience than specific rules, as the quantity required by different vessels of the same tonnage varies according to their shape or build.

Vessels in ballast, i. e. having no goods on board other than the stores and other articles requi-Vessels in ballast, i. e. having no goods on board other than the stores and other articles required for the ship, crew, and passengers, are exempt from the payment of certain port-charges which are levied upon vessels having cargoes; many formalities at the Custom-house are likewise dispensed with in favour of such vessels. A foreign vessel proceeding from a British port is considered as a ship in ballast, though having on board a small quantity of goods of British manufacture for the private use of the master and crew, and not as merchandise, provided such goods do not exceed in value £20 for the master, £10 for the mate, and £5 for each of the crew. The ballasting of vessels in the Thames is placed under the superintendence of the Corporation of the Trinity-house, in whom is vested the soil of the river from London Bridge to the sea. Their charges are as follows:—

of the Trinity-house, in whom is vested the soil of the river from London Bridge to the sea. I near charges are as follows:—

For land ballast from any quarries or pits east of Woolwich, 1d. per ton of 20 cwt. For river ballast, not washed, carried to any vessel employed in the coal-trade, 1s. per ton; carried to any other British vessel, 1s. 3d. per ton; carried to any foreign vessel, 1s. 7d. per ton. For washed ballast, double these rates are chargeable in each case respectively.

The following additional sums are also chargeable:—For each ton delivered in or unladen from the inward East or West India Dock, 10d.; in or from the outward East or West India Dock, the London Dock, the Commercial Dock, the East Country Dock, or the City, Surrey, or Regent's Canal 4d.

London Dock, the Commercial Doca, the pass County of Canal, 4d.

No ballast is to be put on board before entry at the Ballast-office, under a penalty of £5 per ton. The Trinity Corporation may recover a fine of £10 from any person, for every ton of ballast which he may take out of the river, within the limits above mentioned, without their authority. It is likewise ordered, that the ballast of all vessels coming into the Thamse must be unladen into a lighter, the charge for which is 6d. per ton; and a penalty of £20 is levied from the master of any vessel from which ballast is cast into the river.

Bimilar regulations exist in most other ports. [For the custom-house regulations as to vessels in ballast see Cusroms' Regulation Act, abridged, § 80-83.]

BALSAM (Fr. Baume. Ger. Balsam). Under this name are commonly included various medicinal resinous juices obtained from trees; but the term is strictly applicable only to such as contain benzoic acid, along with a volatile oil and resin; and of these true balsams there appear to be only five; namely, Balsams there appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are a properties and the same are commonly included various medicinal resinous juices obtained from trees; but the term is strictly applicable only to such as contain benzoic acid, along with a volatile oil and resin; and of these true balsams there appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, Balsams there are appear to be only five; namely, and the same are appear to be only five; namely, and sam of Peru, Balsam of Tolu, Benzoin, Storax, and liquid Amber. There are besides the balsam of Gilead or Opobalsam, Copaiba, and others which contain no benzoic acid, but are turpentines containing a volatile oil and resin.

Balsam of Peru is procured from the Myroxylon Peruiferum, a tree which grows in the warmest parts of South America. It occurs in two states; one called the white, the other the black. The former, which results from spontaneous exudation, or incisions made in the bark, is very rare. The black or common balsam is said to be procured by boiling the bark and branches of the tree. It is a fluid, having the consistence of syrup, a brown colour, fragrant aromatic smell, and a pungent bitterish flavour. Sp. gr. 1.15. It is commonly imported in tin flasks. Both the white and the black balsams are extensively adulterated, chiefly with copaiba, turpentines, or volatile oils.

BALSAM OF TOLU, or DRY WHITE BALSAM, is said to flow from incisions in the same tree (1); and when fresh, is of the consistence of a strong turpentine. It becomes tenacious with age, and in cold weather may be broken, but melts again in summer. It is a brownish-yellow or reddish-brown friable substance, of a pleasant smell like benzoin, and a weak aromatic somewhat acrid taste. Its adulteration with turpentine or resin is known by its odour when thrown on hot coals. It

is imported in jars or tin cases.

The balsams of Peru and Tolu are employed medicinally in the state of syrup or tincture, particularly in cough mixtures; their fragrance also renders them pleasant adjuncts to chocolate, liqueurs, and other articles. [BENZOIN. STORAK. Copaiba.

BAMBOO, a gigantic plant of the reed or grass kind, which grows luxuriantly in the tropical parts of Asia and America. It shoots up with great rapidity, and varies in height from 15 to nearly 100 feet. When full grown its general appearance is that of a straight rod with a number of stiff branches shooting at right angles from the main stem. It is of almost universal use, and is probably the most valuable boon conferred by nature upon the inhabitants of warm climates. The young shoots of the plant are eaten like asparagus; when older, a fluid affording an agreeable beverage is secreted in the hollow joints; and the leaves and seed are used in medicine.

"No plant is more useful where a union of strength and lightness is required. In building it is so generally employed that the houses of the inferior classes in India are almost exclusively constructed of it. It is adapted to the formation of bridges, masts for boats, and almost every article of demestic furniture. Bedding and sacking, and even cordage are manufactured from it. It is the common fence for gardens and fields; and palanquins and light carriages are principally composed of it. The hollow stems serve for waterpipes, and in military operations it has often been resorted to for the construction of screens. Finally, according to Barrow, the Chinese find the bamboo invaluable for keeping the whole empire in due subordination through the medium of incessant bastinading." (Edia. Cab. Lib., British India.)

BANANA, the fruit of the Musa paradisiaca, a valuable plant common in tropical countries. It very closely resembles the plantain [Plantain], but is generally shorter and rounder, with a pulp softer and of a more delicate taste.

shorter and rounder, with a pulp softer and of a more delicate taste.

The banana and plantain are to the inhabitants of the torrid sone what corn is to Europe, and rice to the natives of India and China. Humboldt doubts with reason whether there is any other plant in the globe which, in so small a space of ground, can produce so great a mass of surfment. Eight or nine months after the sucker has been inserted in the earth, it begins to form its clusters, and the fruit may be gathered in less than a year. A plantation is perpetuated without any other care than that of cutting the stems on which the fruit has ripened, and giving the earth a slight dressing. A spot of 1076 feet may contain at least from thirty to forty plants, which, in a year, will yield more than 4410 lbs. of nutritive substance. Humboldt also estimates that the produce of the banana is to that of wheat as 133:1, and to that of potatoes as 44:1. Numerous preparations are made of this fruit, both before and after its maturity. When fully ripe, it is exposed to the sun, and preserved like our figs, forming an agreeable and wholesome food; while meal or flour is obtained from it by being cut into alices, dried, and pounded. It is calculated that the same extent of ground in Mexico on which the banana is raised, is capable of maintaining fifty individuals, whereas in Europe, under wheat, it would not fruit has usistence for two; and nothing strikes a traveller more than the diminutive appearance of the spots under culture round a hut which contains a numerous family (Humboldt's Travels, Edin. Cab. Lib.). The other parts of the plant are also useful. The leaves, which are more than two yards long, and a foot broad, are used for napkins and table-cloths, and are food for hogs. The water from the soft trunk is used as an astringent. In the Philippine Islands the fibrous bark of a wild banana, Muss textilis, is made into cloth, and also affords material for the cordage called in eastern countries Manilla ropes.

BANCO, an Italian word signifying Bank,

BANCO, an Italian word signifying Bank, used for describing the bank money

of Hamburg and other places.

BANDANA, a kind of handkerchief with bright figures or spots upon a red or dark ground. India is the original seat of this manufacture; but the oriental seat of this manufacture; but the British patterns are now far surpassed in beauty and precision of design by the British. The term bandana is also applied to the style of calico-printing by which the pat-

terns are produced. BANK, a term sometimes applied to a depository for money, but most commonly to an establishment for dealing in money capital. The proprietor or manager of such an establishment is called a banker; and the term banking is generally used to express the rules and principles by which his operations are, or should be regulated, as well as these operations themselves.

I. HISTORICAL NOTICE.—Few records are preserved of the extent to which banking was known or practised by the ancients. The first bankers were the money dealers, who exchanged the coins of one nation for those of another. In Athens and Rome bankers are said to have existed who fulfilled many of the modern functions of the trade; but the prejudice against the taking of interest for money, rendered the business one of little repute. The barbarism of the middle ages left no field open for banking. In the twelfth century, however, the revival of commerce in Italy again created the necessity for the employment of bankers. These at first were Lombard Jews, who exchanged money and bills in the public market-places on benches, whence the term bank, from banco, the Italian word for bench. The modern public banks were originally deposit-banks. The first was the celebrated Bank of Venice, instituted in 1171. Its capital was composed of a loan advanced to the state, which was made transferable in the books of the bank. It opened accounts with depositors of gold, silver, and jewellery, giving them credit for the value of the effects deposited. The holders of such credits were said to be the holders of so much bank money; and it was made obligatory upon the merhants to make their contracts and draw their bills in this money, the payments being effected by a transfer from one name to another in the bank accounts of the funds deposited in its coffers. In 1587, its capital was above five millions of ducats. This bank continued to prosper until the subversion of the republic in 1797; and its money at all times bore an agio over the current money of the city: in 1808 it was discontinued. The banks of Barcelona and Genoa were founded in the fourteenth century. In 1609, the well-known Bank of Amsterdam was established, and shortly afterwards, in 1619, the Bank of Hamburg, both banks of deposit, on the model of that of Venice. The other continental banks are of much more recent formation.

In England, the Jews, famous during the middle ages for "their egregious cunning in trade," were the principal money dealers until the thirteenth century, when this branch of business was shared by a number of Lombard Italians who then settled in the country. The business of banking, however, in the modern sense of the term, is comparatively of recent date. In London, the merchants lodged their money for security in the Tower, whence they drew it out as occasion required; but in 1640, Charles I. having seized £200,000 thus deposited, they appear to have afterwards employed the goldsmiths as their depositaries. The London goldsmiths, whose money trade had previously been confined to the changing of coins, then extended their business by borrowing and lending on interest; and the modern bank notes. The extension of commerce which occurred about half a century later, after the settlement of the government of the Revolution, led to the institution of the Bank of England, the Bank of Scotland, and in time to other establishments in the manner afterwards described.

II. OBJECTS AND PRINCIPLES OF BANKING.—These will be best explained by first considering separately the principal purposes of a bank, namely, receiving deposits, facilitating remittances, issuing paper money, and making loans, and afterwards showing the general effect of these operations when combined; in each case having regard chiefly to the mode in which banking is usually conducted in the United

Kingdom.

Deposits.—The banks first instituted in Europe after the revival of commerce were, as already noticed, established for the purpose of receiving deposits. The lodgements consisted of coin of full weight, or an equivalent amount of bullion; and the credits raised in the bank books for such deposits were transferred in payment of debts from one account to another by means of drafts or cheques; the coin or bullion being seldom or never withdrawn, except when required for exportation. No interest was allowed on the deposits; and the advantages derived from such banks consisted in the safe custody of the precious metals, in the facility and despatch given to cash transactions by the transfer system, and in the certainty afforded that these transactions would be adjusted in currency of a determinate and invariable standard, instead of the light and debased coins then in circulation. This mode of banking is still continued in Hamburg, under which head it is more fully explained. But in the United Kingdom the receiving of deposits is invariably conjoined with other departments of banking business; and the general condition of the circulating medium renders bullion lodgements unnecessary. Deposit banking, as thus modified, still furnishes to the public the advantages of secure custody for their money, with the facility, despatch, and economy of the transfer system; besides which, interest, varying from about two to three per cert, is (except by the private bankers of London) generally allowed on the sums in their hands, from the readiness with which they can be reinvested by the banks in securities by idelding a higher rate. Deposits in this country are, however, of two kinds: Dead Acousts (distinguished in Scotland as Deposit Receipts), in which money is invested for the purpose of security and interest without being operated upon; and Drawer and Department of the depositor, interest being allowed on the daily balances in the hands of the depositor, interest being allowed on the daily balances in the hands of the bank.

Remittances were, in ancient times, effected by sending a messenger with the coin, and in the middle ages by means of bills of exchange. The latter still form the chief

whicle for foreign remittances; but the transmission of money from one part of the kingdom to another is now almost entirely effected by the banks, by whom it is senducted with great security and despatch, through the medium of their agents or their branches. These facilities encourage trade in two ways: -First, by causing money to be transmitted in a shorter space of time, capital is made to revolve more rapidly; and, secondly, they diminish the prices of commodities, operating like improved roads in lowering the expense of their conveyance. The most common is the prices of the conveyance.

kke improved roads in lowering the expense of their conveyance. The most common form of effecting an inland remittance is that of a Letter of Credit, which authorizes the bank's correspondent to repay the money deposited with them to the party samed in the letter; the use of the money during the intervoning period and sometimes a small commission, forming the remuneration to the bank. [EXCHANGE.] Circulation.—The issue of paper money in the form of notes payable to the bearer on demand, is, in reference to the public, perhaps the most important of the functions of a bank; but a disturbing element is attached to it from the circumstance of its being profitable according to the proportion in which the amount of notes that is kept in circulation exceeds the amount of capital which is kept in reserve for the payment of the party of the payment of the pa serve for the payment of them. It is, however, generally admitted, that banks of issue are capable of conferring valuable benefits upon a country when they are properly conducted, their operations confined to the legitimate objects of banking, and their liability to comply with their contracts strictly enforced. The principal check upon the overrissues of banks is the convertibility of their notes into specie on de-That tendency is also limited on the one hand by the wants of the public, on the other by the desire of the banks to protect their own interest; as the issue of notes will be either in the repayment of deposits, or in the form of loans by discounts or otherwise. Farther checks exist in the system of bank exchanges, by which the notes circulated by one establishment are intercepted by the others and brought back to it; and by the practice of allowing interest on deposits, under the influence of which the notes not necessary in trade are returned for the purpose of investment. [MONEY.]

Loans may be classed under three heads: lst, Discounts; 2d, Cash-credits;

Loans may be classed under three heads: 1st, Discounts; 2d, Cash-credits; 3d, Overdrafts on Current Accounts:—

1. Discounts. The form in which loans are chiefly made by bankers is on the security of bills of exchange, which are well adapted for their purposes, as having only a short time to run before they fall due, the advanced capital soon returns, while, being transferable, they can, if necessary, be rediscounted. The advance is made to the full amount of the bill under deduction of interest, or as it is somewhat loosely termed discount, for the time which the bill has to run; a commission is also sometimes charged, varying from one-fourth to one-eighth per cent.

"The bills presented to a bank for discount," says Mr Gilbart, "may generally be divided into The bills preented to a name for cuscount," says are Gunare, "may generally the following classes:—

"(1.) Bills drawn by producers or manufacturers upon wholesale dealers.

"(2.) Bills drawn by noteal dealers upon retail dealers.

"(3.) Bills drawn by retail dealers upon consumers.

"(4.) Bills not arising out of trade, but yet drawn against value, as rents, &c.

"(5.) Kites or accommodation bills.

"The first two classes of bills are the best, and are fair legitimate bills for ban

"(6.) Kites or accommodation bills.
"The first two classes of bills are the best, and are fair legitimate bills for bankers to discount. The third class ought not to be too much encouraged. They are for comparatively small amounts, and are drawn by shopkeepers and tradesmen upon their customers. To discount these bills freely would encourage extravagance in the acceptors; and ultimately prove injurious to the drawers. When a man accepts bills to his butcher, baker, tailor, or upholsterer, he may fairly be suspected of living beyond his income. Solvent and regular people pay their tradesmen's accounts with ready money. The fourth class of bills, though sometimes proper, ought not to be too much encouraged. Persons out of trade have no business with bills. The last class of bills should almost always be rejected. To an experienced banker, who knows the parties, the discovery of accommodation bills is by no means difficult. They are usually draws for even amounts, for the largest sum that the stamp will bear, and for the longest term that the bank will discount, and are presented for discount soon after they are drawn. The parties are often relations, firedae, or parties who, from their avocations, can have no dealings with each other." (History and Principles of Banking, p. 155.)

The length of the period which bills have to run is also matter of consideration. The principal advantages to a bank of short dated bills compared with long dated bills are the following:—
There is more safety in discounting short bills, because the parties may fail before the long ones fail due: The commission (where this is charged) will be more in the course of a year upon any given amount of capital employed in discounting short bills than in discounting long bills: Long dated bills counting short bills than in discounting long bills: Long dated bills counting a succession of short bills than in discounting long dated bills and payment of the notes or deposits should be demanded, the long ones in the expectation that the speculation e first two classes of bills are the best, and are fair legitimate bills for bankers to discount.

BAN 48 BAN

price will advance before the long bills which he accepts in payment shall fall due; while if the bills are of short date this will be prevented. (Ibid. p. 156.)

Besides discounting bills the banks render important services in attending to their due negotiation; it being customary for merchants and other people to send

all the bills and drafts payable to them to their bankers, who become responsible for their regular presentation for payment, and for their noting if not paid.

2. A Cash-credit is an undertaking on the part of a bank to advance to an individual such sums of money as he may from time to time require, not exceeding in the whole a certain definite amount, for repayment of which he enters into a bond with securities. Cash-credits are granted not only upon personal security, but also upon the security of stock in the Public Funds, also occasionally of lands or houses, and by some joint-stock banks on the security of their own shares. To those requiring temporary advances of money, cash-credits possess the following advantages over discounts:—The party can repay any part of the sum drawn at pleasure, and interest is charged only for the money actually employed: He has also the power of drawing whenever he pleases to the full amount of his credit; whereas, in the case of discounting bills, he must make a new application to the bank for each bill. To a bank the comparative advantages of a cash-credit in bank for each bills, consist chiefly in its connecting the party more intimately with the bank; in the summary mode in which the bond may be recovered from the party or his securities; while to a bank issuing notes, the frequent operations under the credit gives activity to its circulation. On the other hand, their comparative disadvantages to a bank are as follows :

vantages to a bank are as follows:

"(1.) Cash-credits, when once granted, cannot be called up, but bills of exchange soon fall due, and you can refuse to discount again. (2.) If you discount bills of exchange, they can be rediscounted to supply the bank with funds if necessary, but advances on cash-credits cannot be replaced. (3.) In case of a panic or a run upon the bank, the persons having cash-credits might have occasion to draw upon the bank, and the notes would immediately be returned upon the bank, for payment in gold; but you could refuse to discount bills of exchange until the run was over." (Gilbart, p. 177.)

The cash-credit system was first introduced in Scotland, to which part of the United Kingdom it is still chiefly confined.

3. Overdrafts on Current or Deposit Accounts. These are stated under a sepsare similar in character to the drafts under a cash-credit, with this difference, that in a current account the party overdraws on his own individual security, and that

on each occasion he has to obtain the permission of the bank.

In advancing money, whether by discounting bills of exchange or otherwise, a bank receives only the market rate of interest. But as this is a return which may be obtained for money without incurring the expense of an establishment for the purpose, it is obvious that no one would invest capital in the business of banking were it to be confined to the loan department alone. The main object of the banker, however, is to procure, and employ on an advantageous footing, the money of other people, and his profits are nearly in proportion to the extent to which he can accomplish that object. The trading capital of a bank consists of—lst, The capital contributed by the partners; 2d, The money lodged on deposit; and, 3d, The money deposited for the purpose of remittance; to which falls to be added in the case of banks of issue, 4th, The amount of notes in circulation. These means are employed in a lst Discounting bills of exchange; 2d Advances on cash credits or ployed in -1st, Discounting bills of exchange; 2d, Advances on cash-credits, or overdrawn accounts; and, 3d, Investments in the funds and other public securities. The surplus of the former above the latter forms the reserve kept by the bank to meet current demands. The amount of reserve necessary in ordinary circumstances is to be estimated from experience, and the transactions and position of the bank; but as unforeseen events may occur which may render the bank liable to be called upon for the whole or a considerable proportion of its liabilities, whether in the shape of deposits or notes in circulation, it is of consequence that the amount of trading capital arising from these sources should be invested in securities which shall rapidly revolve, and be at all times convertible. The securities which best fulfil these requisites are bills of exchange, stock in the public funds, and exchequer bills, on which a bank can easily extend or diminish its advances in proportion to the capital which it may have to employ; increasing them when the deposits and circulation are increasing, and diminishing them when these are diminishing; while in anticipation of a run, the bills may be converted into money by being rediscounted, and the stock and exchequer bills sold. Investments on securities not readily convertible cannot be made with safety except out of the capital belonging to the bank itself.

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Banking establishments are constituted in various ways. On the continent, the public banks are, in general, more or less connected with the government. In the United States they are chiefly joint-stock companies, with charters limiting the responsibility of the partners to the amount of their shares, or some fixed multiple thereof. In this country the banks are constituted in three ways:—left, Charters of the control with certain privileges of monopoly—as the Bank Pendage. thereof. In this country the banks are constituted in three ways:—let, Chartered ones invested with certain privileges of monopoly,—as the Bank of England, and the Bank of Ireland; 2d, Joint-stock banks established on the principle of unlimited responsibility; and 3d, Private banks. The joint-stock and private banks again differ in some respects in their privileges and methods of transacting business, according as they are situated in London, in the provincial parts of England, in Scotland, or in Ireland.

III. The Bank of England was established in 1694 as a bank of issue, deposit, and loan, under the title of the Governor and Company of the Bank of England. Its original capital of £1,200,000 was lent to government at 8 per cent. interest, with a further allowance of £4000 a-vear for management. According to the statement

original capital of £1,200,000 was lent to government at 8 per cent. interest, with a further allowance of £4000 a-year for management. According to the statement of the projector, William Paterson, "the erection of this famous bank not only relieved the ministerial managers from their frequent processions into the city for borrowing money on the best and nearest public securities at an interest of 10 and 12 per cent. per annum, but likewise gave life and currency to double or triple the value of its capital in other branches of public credit." The charter was granted for a limited time; but it was renewed at different periods, some advantage being given after each interval by the bank to the public in the shape of an advance of money at a low rate of interest, or without any interest. The capital was increased by new subscriptions in 1708 to £5,559,995; in 1722 to £3,959,995; in 1742 to £9,800,000; in 1746 to £10,780,000; and in 1782 to £11,642,400; lastly, by a to £9,800,000; in 1746 to £10,780,000; and in 1782 to £11,642,400; lastly, by a bonus of 25 per cent. in 1816 to £14,553,000; the whole of which, as it was raised, was lent to the government.

In 1708 an act was passed prohibiting all other banks of issue in England con-

sisting of more than six partners; and this statute having been construed so as to apply to banks of all descriptions, the Bank of England remained the only joint-stock one in England until it was partially repealed in the year 1826.

In 1696 the bank became involved in difficulties, and was obliged to suspend payment of its notes; but was shortly afterwards relieved by the assistance of the government. No similar embarrassment occurred until the early part of the late war with France, when commercial difficulties, caused by the transition from peace to a state of hostility, an unfavourable state of the exchanges arising from a deficient harvest, foreign subsidies, and, above all, a general dread of invasion produced so great a drain for specie, that on Saturday the 25th February 1797, only £1,270,000 of treasure remained in the coffers of the bank. A further drain being apprehended, an order in council was issued next day by the ministers, prohibiting the directors form profits protes in appeir while the species of Parliament could be taken from paying their notes in specie until the sense of Parliament could be taken. Shortly afterwards, the memorable Bank Restriction Act was passed, exempting the bank from paying in cash, and authorizing it to issue notes for £1 and £2 in

lien of gold.

This measure placed the currency of the country under circumstances wholly dissimilar to those that have attended it either before or since. The events of the war, particularly during the seven years that preceded the peace of Paris, opposed greater obstacles to the prosecution of our foreign trade than were ever at any other time put into action, whence gold and silver became the only articles which could be asfely taken in exchange for the goods of which we were purchasers from the continent. These metals, especially gold, were besides greatly in demand for the pay of troops. These circumstances, acting in conjunction with the tendency of the Bank Restriction Act, under which the directors were relieved from the dangers that would otherwise have attended an undue expansion of their issues, caused such an enotherwise have attended an undue expansion of their issues, caused such an enhancement of the prices of the precious metals, when measured by the paper-currency as forced all our gold coin out of circulation. The difference in value of Bank of England notes and gold, estimated at the Mint price, was for some time trifling, and from 1803 to 1808 was no more than £2:13:2 per cent. But in the seven following years, that excess in value of gold was raised in the following degrees:—1809, £14:7:7 per cent.; 1810, £8:7:8 per cent.; 1811, £20:2:7 per cent.; 1812, £25:16:8 per cent.; 1813, £29:4:1 per cent.; 1814, £14:7:7 per cent.; 1815, £13:9:6 per cent. The fall in the price of gold which occurred in 1814 was brought about by the return to peace, which restored trade to its natural channels; and it was afterwards reduced to its Mint price by the contraction of issues forced upon the bank by Parliament. upon the bank by Parliament.

The Bank Restriction Act had provided for the return to specie payments within six months after the signature of a treaty of peace; but, at the peace of Amiens in 1802, this was postponed for a year, on account of the serious inconvenience it would then have caused to trade; and after the rupture in 1803, the public called loudy for a continuance of the exemption. At the close of the war in 1815 an act was passed, declaring in the preamble that "it was highly desirable that the Bank of the close of the war in 1815 and act was passed, declaring in the preamble that "it was highly desirable that the Bank of the close of the war in 1815 and the peace of Amiens in 1802, this was postponed for a year, on account of the serious inconvenience it would be a peace of Amiens in 1802, this was postponed for a year, on account of the serious inconvenience it would be a peace of Amiens in 1802, this was postponed for a year, on account of the serious inconvenience it would be a peace of Amiens in 1802, the peace of Amien passed, declaring in the preamble that "It was nignly desirable that the pank of England should return as soon as possible to the payment of its notes in cash." The year following, however (1816), being one of commercial distress, the resumption of cash payments was postponed to July 1, 1818; and by a further act to July 1, 1819. In the last mentioned year a committee of the House of Commons was appointed to inquire into the subject generally, of which committee Mr (now Sir pointed to inquire into the subject generally, or which committee MIP (now Sir Robert) Peel was chairman; and upon the recommendation of their Report the celebrated act (59 Geo. III. c. 49), sometimes called Peel's Act, was passed, requiring the Bank after February 1, 1820, to exchange their paper for bullion at certain fixed and graduated prices, and on May 1, 1823, to pay in current gold coin at the Mint rate of £3:17:10½ per ounce: the latter provision was anticipated in point of time by the bank recommencing payment of their notes in coin on May 1, 1821.

Renewed Charter, August 29, 1833 (3 & 4 Wm. IV. c. 98). The following is a summary of the provisions of this act:—

Section 1. The Bank of England declared to have the exclusive privilege of banking upon the

Section 1. The Bank of England declared to have the exclusive privilege of banking upon the conditions specified in the act.

Section 2. During such privilege, no Company of more than six persons to issue notes payable on demand within London, or sixty-five miles thereof,—but banks beyond that limit may issue bills and notes payable on demand, or otherwise, at the place at which the same shile issued, and also in London; but no such bill or note shall be under £5, or be reissued in London, or within sixty-five miles.

Section 3. Any Company of more than six may carry on banking in London, or within sixty-five miles, provided it do not issue its bills or notes payable on demand, or at any less time than six months.

Section 4. All notes of the Bank of England payable on demand which shall be issued out of London shall be payable at the place where issued.

Section 5. The exclusive privileges of the bank may be terminated upon a year's notice given within six months after August 1, 1845, and repayment of the public debt.

Section 6. Bank of England notes are a legal tender (except with respect to the bank itself) so

long as the bank shall pay such notes in coin.

Section 7. Bills not having more than three months to run not subject to the usury laws. [This

Section 7. Bills not having more than three months to run not subject to the usury laws. [This period has since, by temporary acts, been extended to twelve months.] Section 8. Accounts of bullion, and of notes in circulation, to be sent weekly to the Chancellor of the Exchequer; and an average state of the bank accounts of the preceding three months shall be published every month in the London Gazette.

Section 9. Public to repay the bank one-fourth part of the debt of £14,686,800.

Section 10. If the proprietors shall so determine, the capital stock of the bank shall be reduced from £14,553,000 to £10,914,750; and the difference shall be divided amongst them on

October 5, 1834.

Sections 11. 12. Provide for the qualification of directors in the event of the said reduction of

stock being made. Section 13. Bank to deduct £120,000 per annum from sum allowed for management of national

debt.

Section 14. Provisions of 39 & 40 Geo. III. to remain in force, except as altered by this act, subject to redemption upon the terms following:—that at any time, upon twelve months' notice, to be given after August 1, 1858, and upon repayment of the public debt, then the said excinsive partitieges of banking shall cease and determine.

Capital and Nature of Business.—The repayment of one-fourth of the debt due by the public to the bank was made by an assignment of 3 per cent. stock from the Commissioners for the reduction of the National Debt; but the proprietors have allowed this sum to remain as available capital in the hands of the directors. Hence the stock of the bank, sometimes called its permanent capital, still amounts to £14,553,000, upon which sum the dividend is paid to the proprietors. The real capital of the bank however exceeds this sum by £2,944,000, the amount of the undivided prafits or rest, at 31st March 1840; making its total amount £17,497,000. The divided profits, or rest, at 31st March 1840; making its total amount £17,497,000. The permanent capital is transferable like government stock; and its value fluctuates from political causes, as well as from the value of money, and the supposed success, of the Company. It is exempted from taxes, accounted personal estate, assignable by unstamped transfer, and not subject to forfeiture, or liable to be taken in execution. The disposable capital under the management of the directors consists of the amount raised by the issue of notes, that held by deposit from government and private parties, and, lastly, undivided profits. The sum of the whole is generally about £30,000,000, of which part is vested in coin and bullion, but a larger part in securities producing interest—such as Exchequer bills and mercantile acceptances. The income of the bank is derived from interest on government securities, discount

on mercantile bills, allowance for managing the public debt, profits on bullion, and agency, amounting altogether to about £1,600,000, which, after deduction of slaries, losses, and duty on notes, forms the fund divisible among the proprietors. The bank is prohibited from engaging in any commercial undertaking other than is legitimate operations, such as the buying and selling of coin or bullion, and bills of exchange. Being, however, authorized, like the Banks of Amsterdam and Hamburg, to make advances on the security of merchandise lodged with it, or pledged to it by written documents, a power is given to the directors to sell the ame for their reimbursement.

ame for their reimbursement.

Management and Internal Regulations.—The chief management is vested in a Governor, Deputy-Governor, and twenty-four Directors elected annually; thirteen or more, of which the governor or deputy-governor must always be one, constitute a court. A governor requires to be possessed of £4000 or upwards of the stock, a deputy-governor £3000, a director £2000, and every elector £500. The directors seldom possess more stock than what is necessary to qualify them for their office. Four general courts of proprietors are held annually, namely, in March or April, July, September, and December. The purpose of these meetings is to make or revise by-laws, to determine questions relating to the institution, and to elect officers—this last usually taking place at the first meeting. Special meetings can be convened at the request of nine or more proprietors qualified as electors.

No account can be opened with the establishment without permission from the directors. If this be granted the bank will then discount approved bills, and receive and pay cash as ordinary bankers; but no deposit-account can be opened

ceive and pay cash as ordinary bankers; but no deposit-account can be opened with less than £500. No interest is allowed by the bank. The party keeping an account must always have a sum at his credit; and no account is allowed to be overdrawn. Bills or notes (having not more than 95 days to run) including town bills, are now discounted every day instead of once a-week as formerly. But it is bills, are now discounted every day instead of once a-week as formerly. But it is a general rule of the bank not to open discount accounts for issuing country bankers and joint-stock banks. It however discounts to such issuing bodies to the extent that may be required to discharge their notes paid into the several branches, and also gives some facilities of a similar kind to banks which afford aid in the collection of the revenue at the time, and to the extent of the aid given. (Mr G. W. Nerman's Evidence, 1840; Bank Report, p. 209.)

A committee of three directors sit daily, and on Thursday the whole court assembles. No important measure is adopted without the assent of the majority of the court; and on particular occasions the directors communicate with the government. These communications are made to the First Lord of the Treasury and the Chancellor of Exchequer, whose oningons are always considered with attention:

the Chancellor of Exchequer, whose opinions are always considered with attention; but they possess no authority for enforcing any change in the bank's arrangements

the Chancellor of Exchequer, whose opinions are always considered with attention; but they possess no authority for enforcing any change in the bank's arrangements. The bank's business is divided into two departments; the one under the chief cashier, who transacts the receipts and payments, and issues the notes; the other under the general accountant, who posts these notes as they are issued or paid off, and manages the affairs of the national debt. In 1832 there were employed at the bank \$20 clerks and porters, and 38 printers and engravers; and there were also 193 pensioners, chiefly superannuated clerks, who received in pensions £31,243, averaging £161 to each. In the same year the salaries and pensions amounted to £218,003; the house expenses to £39,187; the allowance of the directors was £3000; and the rent of the building was set down at £40,000. The salaries of the officers at the branches amounted to £25,000.

Transactions with Government.—The bank, besides lodging its capital with government, in consideration of the exclusive privileges granted to it, and as a security to the public for payment of its notes, has always performed the ordinary functions of a banker to the state. Since the renewal of the charter in 1833, one-fourth of the permanent debt has been repeald, and been thus reduced from £14,686,800 to £11,015,100, upon which interest is at present paid to the bank at the rate of 3 per cent. The bank has, however, been always in the practice of making other considerable, advances to government, chiefly in the form of Exchequer bills. Before the exemption from cash-payments in 1797, these advances averaged about £8,000,000; but after that time they increased very considerably, and the general amount in the ten years from 1807 to 1817 was £22,000,000. At present they coasist partly of Exchequer bills, but chiefly of a sum of £10,897,880 lent in 1823, to relieve the public finances of the heavy payments on account of the half-pay and relieve the public finances of the heavy payments on account of the half-pay and pensions due to retired officers, called the "dead weight," the consideration granted to the bank, being an annuity of £585,740 for forty-four years until 1867.

The bank acts as the organ of government in paying the dividends on the na-

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tional debt, and in receiving and registering transfers of stock from one public creditor to another; employing in this department about 400 persons. For this service it receives at present about £130,000 yearly. It likewise renders to the Treasury and other public offices, in daily receiving and paying money, the same services as a private banking house does to its customers. During the late war, owing to the large amount of taxes and loans raised for the public service, the balances at the credit of the different government offices amounted to very considerable sums, at one time even so large as £11,000,000; in consideration of which the bank agreed to lend government £3,000,000 without interest. At present the public deposits fluctuate commonly between three and four millions, upon which no interest is allowed.

Deposits by Private Parties.—These generally varied from one to two millions until the panic of December 1825; but after that time they increased very considerably, and of late years have fluctuated from about four to eight millions. Even this last sum, however, is comparatively small, arising from the fact that the bank directors do not give the same facilities to their customers as is received from pri-

vate bankers.

Discount of Mercantile Bills.—The bills discounted have varied greatly in amount. When the rate of interest charged by the bank is on a level with the 

debts on discounts was, from 1795 to 1831, both inclusive, £31,696.

Circulation and Regulation of Issues.—No notes under £20 were put into circulation by the bank prior to 1759, in which year notes for £10 were first issued. In 1793, the bank began to issue notes for £5, and £1 and £2 notes were introduced in March 1797, after the bank suspended payment in specie. The issue of the latter, except for a short period at the end of 1825, ceased in 1821; and since the 5th April 1829, no bank in England can issue any note under £5 (7 Geo. IV. c. 6). The paper circulated by the bank at present consists of ordinary notes for £5 and upwards, and of bank post bills, drawn commonly at seven days' sight. The amount of the whole is generally about £18,000,000. In 1833 it was estimated that about three-fourths of the bank's paper money circulated in the metropolitan district; the remaining fourth in the country, particularly Lancashire.

The bank issues are understood to be regulated on the principle that the circulation should be at all times kept full, but without any redundancy, and the means by which this condition of things may be adjusted are, except on extraordinary emergencies, held to be indicated by the state of the foreign exchanges. In the exercise of their powers, however, the directors commonly act with caution. They are aware that under any circumstances a diminution of the currency is unfavourable to trade, lowering the price of commodities, and producing a general dulness in are aware that under any circumstances a diminution of the currency is unfavourable to trade, lowering the price of commodities, and producing a general dulness in markets. When the foreign exchanges are likely to fall, and it appears incumbent on the bank to contract its issues, the directors profess not to act on opinion, but to wait until an actual demand for gold has been made on the bank. Even then they do not make a direct contraction of their circulation; they merely forbear to issue notes in the place of those which have been returned by the public for gold. The contraction of the circulation is usually effected by raising the rate of discount for bills, sometimes also by the sale of public or other securities; an opposite procedure leads of course to an expansion of it. cedure leads of course to an expansion of it.

The bullion, or coah reserve, kept by the bank consists chiefly of gold,—silver seldom exceeding one-fifteenth of the whole. The common rule of the directors is to keep in treasure a sum equal to one-third of their liabilities. This proportion has usually been found sufficient; but the rule is not founded on general principles, and is not closely followed. In ordinary times, and when under a vigilant management, the circulation is limited within the amount which would injuriously affect the foreign exchanges, so large a proportion as one-third cannot be necessary. On the other hand when hy an excrision of paper prices have been rejected. sary. On the other hand, when by an overissue of paper, prices have been raised so high that gold has become the most profitable commodity for exportation, the experience of the bank has shown that the drain thus arising may be carried to an extent far exceeding the amount necessary to restore the equilibrium of the currency; while in a commercial panic, more especially when aggravated by a political disturbance, it is difficult to say what quantity of treasure would be found adequate short of the amount of the bank's whole liabilities. With the view, however, of being provided as far as possible to meet such contingencies, most of the disposable capital is invested in securities which can, if required, be brought to sale in the stock exchange. This is the case not only with exchequer bills and government stock, but with the greatest of all their assets, the annuity on the dead weight, which might, if necessary, be divided or subdivided into portions

fitted for the money market.

Branch Banks were first established by the directors in 1826, at the suggestion, it was said, of the late Lord Liverpool, and for the purpose of lessening the inconvenience arising from the frequent discredit of the country banks. The business of venezion ariang from the request discreti of the country banks. The obtaines of these branches principally consists in discounting bills, issuing notes which are payable in London and in the place where they are issued, and in transmitting money to and from the capital. The towns in which they are established are as follows:—Birmingham, Bristol, Gloucester, Hull, Leeds, Liverpool, Manchester, Newcastle-on-Tyne, Norwich, Swansea, Portsmouth, and Plymouth. The managers of the branch banks allow no interest on deposits, nor do they permit any one to overdraw his account; the regulations under which they act having been framed so as to avoid interfering with the business of the local banks. The branches further consult the convenience of these banks by receiving gold from those who happen to hold more than they require, and in supplying it to those who stand in need of it. They also lend Bank of England notes to such as think fit to use them instead of their own, by discounting their bills at 3 per cent. interest. The branches were not expected to be productive of profit to the Bank of England, nor have

were not expected to be productive of profit to the Bank of England, nor have they proved so.

The Profits of the Bank have in general been steady, though, at least in former times, seldom exceeding a certain moderate limit. In 1694 the dividend was 8 per cent.; and in 1695, 9 per cent. From that year to 1729, it fluctuated between 5½ and 9 per cent. From 1729 to 1747, the rate was 5½ to 6 per cent: from 1747 to 1753, 5 per cent.; in 1753 it fell to 4½ per cent. After 1767 the dividend was gradually raised to 7 per cent. at which rate it continued till 1805. Before the latter period, however, the exemption of cash-payments in 1797 had increased the interest sacrificed till then in keeping a stock of bullion. Of the additional profits thus derived, 57½ per cent. was distributed among the proprietors in the form of bonness, as follows:—10 per cent. in 1805, and 5 per cent. in 1801, 2½ per cent. in 1802, 5 per cent. in 1804, 5 per cent. in 1805, and 5 per cent. in 1806. These making 32½ per cent. were paid to the proprietors; and in 1816, an additional 25 per cent was carried to the credit of each of them in the bank books; thus increasing the capital from £11,642,400 to £14,553,000. Besides these extra allowances, the bank's pital from £11,642,400 to £14,553,000. Besides these extra allowances, the bank's ordinary dividend was increased in 1805 from 7 to 12 per cent., which rate was paid in 1805 and 1806. In 1807, it was reduced to 10 per cent. which continued until 1832; after which, from a decrease on the profits consequent on the recall of the small notes, and the resumption of cash payments, it was further reduced to 8 per cent. In 1839, a still further reduction was made to 7 per cent., at which rate it has since continued.

The Rest, or Surplus of Undivided Profits, was about £3,000,000 until 1797, after which it increased gradually to eight millions, and led in 1816 to the above mentioned bonus of 25 per cent. It was further reduced in 1817 and 1818 by the expense incurred by the bank in procuring gold from abroad. Its general progress is shown in the annexed statement, from which it will be seen that its present amount

shown in the annexed statement, from which it will be seen that its present amount is nearly £3,000,000.

Accounts.—The practice of the Bank of England in former times, like the banks of Venice and Amsterdam, was to observe strict secrecy in regard to its accounts, considering this as important to its prosperity. After 1797, the directors reported regularly to government the amount of notes in circulation, which was afterwards published in the newspapers; but every thing else was kept secret until 1832, when the Report of the Parliamentary Committee on bank affairs gave to the public much information which, until then, had been considered confidential. Of the accounts then published, there is given below a State of its Liabilities, Assets, and Rest, for a series of years since 1780, with continuation, adding for each quarter, commencing with 1831, a statement of the average amount of the Issues, Deposits, Securities, and Ballion of the bank, according to the accounts which the directors are now required to publish in the London Gazette, in terms of act 3 & 4 Wm. IV. c. 98.

ACCOUNT of the Liabilities, Assets, and Rest or Amount, of Undivided Profits of the Bank of England in the following years:—

=				Liabilities.				100	
			Circu	lation.		Secur	Assets.		Rest or undivided
			Notes under L.S.	Other Notes	Deposits.	Public.	Privata.	Bullion.	Profits.
	-		£	£	£	£	£	£	£ 1,347,410 2,321,060
1780 1785	Feb.	29	** **	8,410,790	4,723,890	9,145,659	1,755,371	3,581,060	1,347,410
1785		28	** **	5,923,090	6,669,160	7,198,564	4,973,926	2,740,820	2,321,060
1790			44 34	10,040,540	6,223,270	8,347,387	1,984,733	8,633,000	2,701,310
1791	**	**	** **	11,439,200	6,364,550	10,380,358	2,222,282	7,869,410	2,668,300
1792	**	29 28	10 10	11,307,380 11,888,910	5,523,370 5,346,450 7,891,810	9,938,799	3,129,761	6,468,060 4,010,680	2,705,870
1793	**	-77	:: ::	10,744,020	7 991 910	9 950 756	6,456,041 4,573,794	6,987,110	9,780,570
1795		**		14,017,510	5,973,020	9,549,209 9,950,756 13,164,172	3,647,168	6,127,720	2,875,830 2,948,530
1794 1795 1796		29		10.729.520	5,702,360	12,951,812	4,188,028	2,539,630	3,247,590
1797	12.5	28		9,674,780	4,891,530 7,765,350 6,148,900	11,714,431	5,123,319	1.086,170	3,357,610
	Aug.	31	867,585	10,240,535	7,765,350	8,765,224	9,495,946	4,089,620	3,471,320
1798	Feb.	28	1,448,220	11,647,610	6,148,900	11,241,333 11,510,677	5,558,167	5,828,940	3,383,710
1799			1,465,650	11,494,150	8,131,820	11,510,677	5,528,353	7,563,900	3,511,310
1800	**	**	1,471,540 2,634,760 2,612,020	15,372,930	7,062,680	13,975,663	7,448,387	6,144,250	3,661,150
1801	**		2,034,760	13,578,520	10,745,840	15,958,011	10,466,719	4,640,120	4,105,730
1802 1803		**	2,612,020	12,574,860	6,858,210	14,199,094	7,760,726	4,152,950 3,776,750 3,372,140	4,067,680
1804		29	2,968,960 4,531,270	12,350,970 12,546,560	8,050,240 8,676,830	9,417,887 14,684,686	14,497,013 12,314,284	3 379 140	4,321,480
1805		28	4,860,160	13,011,010	12,083,620	16,889,501	11,771,889	5,883,800	4,616,450
1806			4,458,600	13,271,520	9,980,790	14,813,599	11,777,471	5,987,190	4,590,400
1807		11	4,109,690	12,840,790 14,093,690	11,829,320	13 459 871	11,777,471 13,955,589	6.149.840	4,771,300
1808		29	4,095,170	14,093,690	11,961,960	14,149,501 14,743,425 14,322,634	13,234,579 14,374,775 21,055,946	7,855,470 4,488,700 3,501,410	5,088,730
1809	**	28	4,301,500	14,241,360	9,982,950 12,457,310	14,743,425	14,374,775	4,488,700	5,081,090
1810	49	.,	5,860,420	15,159,180	12,457,310	14,322,634	21,055,946	3,501,410	5,403,080
1811	**		7,114,090	16,246 130	11,445,650	17,201,800	19,920,550	3,350,940	5,667,420
1812		29	7,457,030	15,951,290	11,595,200	22,127,253	15,899,037	2,983,190	6,005,960
1813		27 28	8 345 540	16 455 540	11,268,180	25,036,626	12,894,324	2,884,500	6,336,340
1814 1815	Feb.	28	7.713,610 8,345,540 9,035,250	15,497,320 16,455,540 18,226,400	12,455,460 11,702,250 12,388,890	23,630,317 27,512,804	18,359,593 17,045,696	2,204,430 2,036,910	6,937,800
1816		29	9,001,400	18,012,220	19.388.890	19,425,780	23,975,530	4,640,880	7,631,510 8,639,680
1817	**	28	8.136.970	19,261,630	10,825,610	25,538,808	8,739,822	9,680,970	5,736,090
1818		60	7,400,680	20,370,290	7,997,550	26,913,360	3,991,970	10,055,460	5,192,270
1819		27	7,354,230	17,772,470 16,794,980	6,413,370	22,355,115	9,099,885	4,184,620	4,099,550
1820		29	6,689,130	16,794,980	4,093,550 5,622,890	21,715,168	4,472,322 4,785,280	4,911,050	3,520,830
1821		28	7,400,680 7,354,230 6,689,130 6,437,560	17,447,360	5,622,890	16,010,990 12,478,133	4,785,280	11,869,900	3,158,360
1822				17,290,500	4,689,940	12,478,133	3,494,947	11,057,150	3,674,940
1823			681,500	17,710,740	7,181,100	13,658,829	4,660,901	10,384,230	3,130,690
1024		• •	400,130	19,250,860	10,097,850 10,168,780	14,341,127	4,530,873	13,810,060	2,847,220
1825	Arm	31	681,500 486,130 416,730 396,340	20,337,030 19,002,500	6 410 560	19,447,588	5,503,749 7,691,464 19,345,329	8,779,100	2,807,890
1826	Feb.	28	1,375,250	24,092,660	6,410,560 6,935,940	17,414,566 20,573,258	19.345 399	3,634,320 2,459,510	2,930,950 2,974,240
1020	Aug.	31	1,161,260	20,402,300	7,199,860	17,713,881	7,369,749	6,754,230	3,074,440
1827	Feb.	28	661,390	21,229,220	8,801,660	18,685,015	4,844,515	10,159,020	2,996,280
1638		29	416,260	21,564,450	9.198.140	19,818,777	3,762,493	10,347,290	2,749,710
1629		28	416,260 356,830	19,514,020	9,553,960 10,763,150 11,213,530	19,736,665	5,648,085	6,835,020	2,794,960
1830		27	320,490	19,730,240	10,763,150	20,033,890	4,165,500	9,171,000 8,217,050	2,561,510
1831		28	306,870	19,293,270	11,213,530	19,927,572 18,497,448	5,281,408	8,217,050	2,612,360
1832	**	29	299,100	17,752,610	8,937,170	18,497,448	5,836,042	5,293,150	2,637,760
1834	July	29		19,110,000	15,675,000	28,50	2,000	8,598,000	2,315,000
	Oct.	21		18,914,000	13,514,000	27,84	0,000	7,123,000 6,741,000	2,535,000
1835		15	** **	18,012,000	12,585,000	26,39	0,000	6,741,000	2,534,000
	April	7	** **	18,591,000	11,289,000	26,22	8,000	6,329,000	2,677,000
**	July	28	** **	18,322,000	11,561,000	26,24	4,000	6,283,000	2,644,000
1000	Oct.	20		17,930,000	14,227,000	28,66	1,000	6,186,000	2,690,000
1836	Jan.	12	** **	17,262,000	19,169,000	31,95	4,000	7,076,000	2,599,000
**	April	28		18,063,000	14,751,000	27,92 28,31	5,000	7,801,000 6,926,000	2,914,000
**	Oct.	21	** **	17,936,000	13,324,000	28,84	5,000	5,257,000	2,842,000
1837	Jan.	10	22 22	17,422,000	14,354,000	30,36		4 987 000	2,876,000
	April			18,432,000	11,192,000	28,84	3,000	4,071,000 5,226,000 6,856,000	3,290,000
	July	25		18,261,000	10,672,000	26,72 25,31	7,000	5,226,000	3,020,000
	Oct.	17	** **	18,261,000 18,716,000	10,501,000	25,31	6,000	6,856,000	2,955,000
1838	Jan.	9	27 24	17,900,000	10,992,000	22,60	6,000	8,895,000	2,609,000
100	April	3	** **	18,987,000	11,262,000	22,83	8,000	10,126,000	2,715,000
**	July	24	4.9 4.0	19,286,000	10,424,000	22,60	1,000	9,749,000	2,640,000
1000	Oct.	16	** **	19,359,000	9,327,000 10,315,000	22,01	5,000	9,437,000 9,336,000	2,765,000
1839	Jan.	8	3. 4.6	18,201,000 18,371,000	0.000,000	21,68		7,030,000	2,500,000
**	April		** **	18,049,000	8,998,000 7,955,000	22,98 24,90	1.000	7,073,000 3,785,000	2,686,000
**	Oct.	15	** **	17,612,000	6,734,000	24,93		2,525,000	3,118,000
1840		7		16,366,000	7,136,000	22,91	3,000	3,454,000	2,865,000
	April	28		16,831,000	7,296,000	22,79	1,000	4,318,000	2,917,000
		21		16,951,000	7,578,000	22,86	5,000	4,529,000	2,863,000

1. The returns since 1834 are formed upon the average of the preceding quarter. The amounts on each Saturday night, for thirteen weeks in succession, are added together, and the sum divided by thirteen; this gives the average of the quarter. Hence these returns do not show the progress of the glass deving the quarter. For instance, the amount of notes in circulation may be high in the beginning of the quarter, and low at the end of the quarter, or the reverse; or the smoonts may be low at both the beginning and the end, and high in the middle of the quarter, or the reverse—and yet all these cases may produce the same average.

2. "The circulation" includes the notes of the head-office, and of all the branches; it also includes the Bank Post Bills issued at the former, and the drafts drawn by the branches upon the parent establishment, or upon each other. The bank did not publish the branch circulation separately until the year 1840, when it was furnished to the Parliamentary Committee on Bank of issue, from whose Report is appears to have fluctuated in the years 1838 and 1839 from £3,733,000 to £4,337,000.

et isses, from whose Report is appears to mave nucleated in this years loss and 1839 from 53,733,000 to £4.307,000.

3. The deposite include those at the head-office and all the branches.

4. The securities also include those at the bead-office and at the branches: they are formed of bills under discount, Exchequer bills, the dead weight, and other government securities, loans on

its these tensors, and the property of the coined or uncoined, and whether at the cord-office or the branches.

3. The buillon includes both gold and silver, whether coined or uncoined, and whether at the cad-office or the branches.

5. The difference between the liabilities and the assets forms the "rest," or surplus capital, rising out of accumulated profits, and which is over and above the capital of £14,553,000, upon which the dividends are paid to the proprietors.

The defects of the quarterly returns have been supplied by the last report of the Committee on Banks of Issue (Par. Paper of 7th August 1840, No. 602), the Appendix to which contains a weekly statement of the liabilities and assets of the bank from March 1832 to March 1840. The following is a copy of the last of these statements:— BANK OF ENGLAND, March 31, 1840.

	-, -L,
Liabilities.	Asocis.
Circulation:	Public Securities :
London £12,446,000	Advances on Exchequer Bills :
Country	Deficiency£340,000
	Other Exchequer bills. 481,000
16,398,000	Other Exceequer onis. 401,000
Deposits, Public, viz.:	Exch. Bills purchased1,050,000
Exchequer Account 806,000	Stock and Annuities 10,132,000
For payment of dividends 393,000	12,003,000
Savines Banks 18,000	Private Securities :
West India Compensation	Bills discounted:
Other public accounts1,187,000	London
2,404,000	Country
Deposits, Private, vis. :	4,068,000
London Bankers 740,000	East India Bonds
East India Company 603,000	City Bonds, &c1,359,000
Loan from ditto	Mortgage1,296,000
Bank of Ireland, & Royal	Advances:
Bank of Scotland 70,000	Bills of Exchange2,967,000
	Exch. Bills, Stock, &c. 335,000
Other deposits2,141,000	
Deposits at Branches 472,000	5,257,000
4,026,000	
• •	£21,326,000
	Bullion4,446,000
£22.828.000	
22,020,000	£25,772,000

IV. London Bankers.—The private bankers in London were formerly the gold-smiths, as already noticed, who, after a time, gradually relinquished their original pursuit and became exclusively bankers. They issued notes, and continued to do so even after the establishment of the Bank of England; but from this branch of business they have long since withdrawn. There are at present fifty-four private banking-houses in London, and of these, three, namely, Messrs Child and Company, Messrs Hoares and Company, and Messrs Snows and Company, were in existence before the Bank of England. Their business chiefly consists in acting as depositaries of money, discounting bills, and officiating as agents for banks out of London. They allow no interest on deposits; but, on the other hand, they charge no commission for paying the drafts of those who keep accounts, or for the trouble of presenting their cheques and bills for payment; the balance at their credit being considered a sufficient remuneration for keeping the account, and this balance is expected to be large or small, according to the number, amount, and nature of the transactions. They likewise afford considerable facilities to their customers, both in discounting bills, and by temporary loans, with or without security, according IV. LONDON BANKERS. - The private bankers in London were formerly the goldtransactions. They have saure considerable isolative to their customers, some discounting bills, and by temporary loans, with or without security, according to circumstances. Bills for other parties are commonly discounted through the medium of brokers. This branch of business they transact with great advantages medium of brokers. This branch of business they transact with great advantages as to security, from the unreserved confidence which they are accustomed to place in one another as to the credit of their respective customers.

"The deposits held by the London bankers are generally composed of very large sums, which are necessarily payable on demand; and hence they cannot be made use of to the same extent as those which are intrusted to country bankers, and which, whenever interest is allowed, are usually

left with them for a stipulated period." "The London banks, in order to be able to meet their engagements, usually keep a large deposit, nearly equal perhaps to half of what they hold in reserve in the Bank of England; a portion of their current funds they necessarily hold at home in bank-paper, and a small amount in gold." "In order to turn their funds to profit, the London banker employ as much money as they can amongst their customers. They invest a considerably larger proportion of their deposits in bills of exchange and promissory notes than in public securities. The city banker is, however, under a disadvantage in this respect which is not felt by the banker at the west end of the town. The latter may, to a certain extent, depend upon the use of the money deposited with him, as his accounts are usually those of country gentlemen and individuals out of trade; whereas the former, whose accounts are principally those of persons actively engaged in commercial or money operations, can hardly know three days beforehand what the amount of his deposits may be at any given period. The London bankers are obliged to mipoly their money occasionally at a very low rate of interest." (Mr Glyn's Evidence, 1832.)

The Clearing-House was instituted by the London bankers about the year 1775, in order to save the time, risk, and inconvenience of sending round to each other for

ceasionally at a very low rate of interest." (Mr Glyn's Evidence, 1832).

The Clearing-House was instituted by the London bankers about the year 1775, in order to save the time, risk, and inconvenience of sending round to each other for payment of the numerous cheques which they daily receive from their customers.

"In a large room in Lombard Street, about thirty clerks from the several London bankers take their stations, in alphabetical order, at desks placed round the room; each having a small open box by his side, and the name of the firm to which he belongs in large characters on the wall above his head. From time to time other clerks from every house enter the room, and passing along, drop into the box the cheques due by that firm to the house from which this distributor is sent. The clerk at the table enters the amount of the everal cheques in a book previously prepared, under the name of the bank to which they are respectively due." "At four o'clock all the boxes are removed, and each clerk adds up the amount of the cheques put into his box and payable by his own to other houses. He also receives another book from his own house, containing the amounts of the cheques which their distributing clerk has put into the box of every other anaker. Having compared these, he writes out the balances due to or from his own house opposite the name of each of the other banks; and having verified this statement by a comparison with the similar list made by the clerks of those houses, he sends to his own bank the general balance resulting from this aheet, the amount of which, if it is due from that to other houses, is sent back in bank notes. At five o'clock the inspector takes his seat; when each clerk, who has, upon the result of all the transactions, a balance to pay to various other houses, pays it to the inspector, who gives a ticket for the amount. The clerks of those houses to whom money is due, then receive the several sums from the inspector, who takes from them a ticket for the amount. Thus the whole of these

and payments by cheques, to be paid through the clearing-house: the cheques which a broker draws on his banker being paid by the cheques of other brokers which he lodges to his credit. The colonial brokers and other classes have fixed days for settling their accounts, and on these days draw cheques on their bankers in the morning, and deposit others to meet them at a subsequent part of the day. The institution of the clearing-house has thus become entwined with the general

commerce of the country.

Metropolitan Joint-stock Banks .- Of late years several extensive joint-stock banks have been established in the capital, as the London and Westminster, the London Joint-stock, the Metropolitan, the Union, and others. These banks conduct their business in some respects differently from the private bankers, particularly in reference to deposits on which they allow interest; charging likewise a commission upon the drawing accounts instead of requiring a balance. They are viewed with jealousy by the Bank of England as well as the private bankers, by whom they are excluded from the clearing-house; but being powerfully supported, they have been enabled successfully to meet this opposition; and it is considered probable that their number will increase.

V. English Provincial Banks.—The act of 1708 exercised an unfavourable influence upon the banking business out of London, the prohibition of the number of partners to six, having, as already noticed, been understood to apply not to banks of issue alone, but to banks of all kinds. At the time the enactment took place, and for many years after, the extent of injury arising from it was not perceived, as there were few provincial banks in England, and consequently few failures among them; but during the greater part of the last half century, the case has been very different. After 1770, the increase of town population, consequent on the progress

ton and iron manufactures, occasioned an addition to the number of banks; ig the ten years of prosperity and peace (1783-93) which followed the close merican war, they multiplied with great rapidity. The sudden check, which was given to trade by the transition from peace to war in 1793, fell in the provincial banks, and by causing twenty-two of them to declare element in one year, brought into view the pernicious effect of the act of 1797, when their number was about 280, leave was given to them, as well Bank of England, to issue £1 and £2 notes. This privilege having been with the important one of not paying their notes in cash, an extraordinary a of their business suddenly took place; and between 1797 and 1814 their increased to 900. In the course of the three years 1814, 1815, and 1816, ninety insolvencies occurred, and an equal number of dissolutions of part, which reduced the number of banks to between seven and eight hundred. car of speculation, 1825, their number again increased, but it was once more by the failure of eighty in that and the following year. These stoppages, injury which resulted from them, at last forced the defective constitution injury which resulted from them, at last forced the defective constitution revincial banks upon the attention of the government, and this more particuom the contrast presented by the state of banking in Scotland, where, for is of a century, scarcely a single bank of issue had proved insolvent in mence chiefly of the non-existence of the limitation in question. Accordingly, is, the act 7 Geo. IV. c. 46, was passed, allowing joint-stock banks to be in all places beyond the metropolitan district, it being at the same time ged (7 Geo. IV. c. 46, § 15) that the Bank of England should establish see, and that notes under £5 should be withdrawn from circulation by April 5, By a subsequent act in 1833, the provincial banks were allowed to tender of England notes instead of gold in exchange for their notes.

\*\*These are principally embodied in 7 Geo. IV. c. 46, and

wherey Regulations.—These are principally embodied in 7 Geo. IV. c. 46, and Wm. IV. c. 83, already noticed.

tatute first mentioned, enacts (§ 1), that copartnerships or societies, though consisting of han six persons, may be bankers in England, and may issue notes, provided such copartnershall have the whole of their banking establishments beyond aixty-five miles from London, at all the partners are liable for the whole debts of the bank; and (§§ 4, 5) that a return be to the Stamp-office, before commencing business, and between the 28th February and 28th samually, of the name of their firm, of the names and places of abode of all their partners, places where the banks are established, and of two or more of their number who shall have ppointed public officers, which returns shall be open for the inspection of the public on at of one shilling for every search. (§ 8) Special returns must be made of any additional officers, of all retiring and newly-appointed partners, and of any new agencies. (§ 9) Such ig companies are entitled to sue and be sued in the name of their public officers; and 13) when judgment is obtained against such public officers, execution may be issued against sember of the copartnership. (§ 16) The banks are allowed to compound for the stampon their notes at the rate of 7s. per annum for every £100 in circulation. (§ 17) If a comsuming notes has two, three, or four places of issue, a license is required for each; but four a will suffice for any number of places of issue, a license is required for each; but four swill suffice for any number of places of issue, a license is required for each; but four swill suffice for any number of places of issue, a license is required for each; but four swill suffice for any number of places of issue, a license is required for each; but four swill suffice for any number of places of issue, a license is required for each; little to the stamp-office forfeits £500 per week during the delay, and, if a false return is made, is forfeited by them, and £100 by the o

ture of Business .- All the provincial banks discount bills, grant advances or ts on accounts, effect remittances, and receive deposits on which they allow st; but their mode of transacting business is not uniform.

when the third is allow from 21 to 4 per cent interest,—a commission of 1 per cent. charged on all sums paid by the bank, besides from 4 to 5 per cent. interest on overdrafts; ages in this respect, however, differ much in different districts. Advances are often made sees in this respect, nowever, differ much in different districts. Advances are often made it security, but more commonly upon a promissory note by the party with sureties; some-slee upon bonds, and the lodgement of title-deeds. The rate of interest allowed on deposits from about 2 to 3 per cent., and notice is in general required before any considerable sum withdrawn. Current or drawing accounts are balanced half-yearly; and bills lodged by having such accounts, are passed to their credit, as on June 30, and December 31. English

bills are always made payable at a London bank, a circumstance which facilitates their circulation, and enables provincial bankers more readily to meet any exigency by rediscounting them. The London agent of a provincial bank is paid for his trouble either by a certain amount being allowed to remain in his hands without interest, by a commission on his payments, or by a fixed annual sum. Most of these banks issue notes which are often made payable at their London agent's establishment, as well as at their own. The profits from this source were reduced by the suppression of those under £5, which, prior to 1829, formed about one-half of the circulation; but the reduction is estimated at only 30 per cent., owing to the larger amount of other notes since taken by the unbile. public.

public.

There are exchanges of notes between the banks in the country towns either once or twice a-week as may be arranged, and the balance is paid by an order at sight upon London. The system of exchanges is less comprehensive than in Scotland; but in that part of the island, the circulation of the larger banks is very widely diffused through their numerous branches; whereas, the country circulation of England pretty much divides and restricts itself to particular districts, and within which, in each case, the issues of the several banks almost exclusively circulate. Any notes that find their way beyond such limits are of trifling amount, and are speedily returned to the banks by whom they were issued, or their London agents.

ACCOUNT showing the Amount of Notes circulated in England and Wales by Private Banks, and Joint-stock Banks and their Branches, from Returns under 3 & 4 Wm. IV. c. 83.

## ## ## ## ## ## ## ## ## ## ## ## ##	Q	nart	ters t	0	Pri	vate.	Stoo		To	tal.	Q	narters	to	Priv	ate.	Joint Stock.	T	etal.
<ul> <li>Sept. 26 7,912,687 2,518,036 10,420,623</li> <li>Dec. 31 7,599,942 4,625,546 12,3</li> <li>Dec. 32 7,599,942 4,625,546 12,3</li> <li>March 30 7,642,104 4,617,363 12,3</li> <li>March 26 8,353,894 3,094,025 11,447,919</li> <li>June 29 7,610,708 4,665,110 12,2</li> <li>Sept. 42 7,64,323 3,683,064 12,202,196</li> <li>Sept. 24 7,764,324 3,683,064 12,302,195</li> <li>Dec. 28 7,251,6784,177,377 11,4</li> </ul>	833. 834. 835.	De Mi Ju Se De Mi Ju Ju	ec. larch ine ept. ec. larch ine ept. ec. arch ine	28 29 28 27 28 26 26 25	8,83 8,73 8,87 8,37 8,53 8,23 8,45 7,91 8,33 8,35 8,61	£ 6,903 3,400 5,795 0,423 7,655 1,206 5,114 2,587 4,863 3,894 4,132	£ 1,315 1,458 1,642 1,783 2,122 2,188 2,184 2,508 2,799 3,094 3,588	,301 ,427 ,887 ,689 ,173 ,954 ,687 ,036 ,551 ,025 ,064	10,15 10,19 10,51 10,15 10,65 10,42 10,93 10,42 11,13 11,44	£ 52,104 01,827 18,682 54,112 9,828 10,160 10,623 4,414 7,919 2,196	1837. 	April July Sept. Dec. March June Sept. Dec. March June Sept.	1 30 30 31 30 29 31 30 29 29	7,275 7,187 6,701 7,043 7,005 7,383 7,083 7,599 7,642 7,610 6,917	784 ,673 ,996 ,470 ,472 ,247 ,811 ,942 ,104 ,708 ,657	£ 3,755,279 3,684,764 3,440,053 3,826,663 3,921,039 4,362,256 4,281,151 4,625,546 4,617,363 4,667,313	11,03 10,83 10,14 10,83 10,99 11,74 11,38 12,25 12,27 11,68	£ 31,062 72,43; 12,049 70,134 96; 54,963 94,467 95,811 14,970

## ENGLISH PROVINCIAL JOINT STOCK BANKS.

(The capital, and the circulation of these banks which issue notes, are stated according to the House of Commons Report for 1836, Par. Paper No. 591, and their Report for 1837, P. P. No. 531. The number of partners and branches\* are shown for 1839, according to Return to the House of Commons in that year, P. P. No. 530.)

			No	of	Advanced	Circulation
Designation.	Head Office.		Part-	Bran-	Capital, 1836-37.	in Quarter to Dec. 31, 1936
1.14 C. 1.11 T. 1.4 C. D.	Aulatore	1000	000	-	£	£
Ashton, Staleybridge, Hyde & Glossop B.	Ashton				20,330	21212
Barnsley Banking Company	Barnsley		111	0	25,100	8,247
Bilston District Banking Company	Bilston		131	0	27,375	9,706
Birmingham Banking Company	Birmingham	1829		0	50,000	****
Bank of		1832	240	0	73,785	22,379
Town and District Bank. Co.		1836	397	0	2011	****
and Midland Bank		1836	180	0	36,400	****
Borough Bank	D.11. **	1837	90	0	****	****
Bolton, Bank of	Bolton	1836	165	0	20,670	2000
Bradford Banking Company			165	0	77,900	33,019
Commerical Joint-stock Bg. Co	m / 11, 11	1833		0	48,095	20,575
Bristol Old Bank	Bristol		7	0	140,000	104,352
Bury Banking Company	Bury		108	0	63,925	8,256
Bury and Heywood Banking Company	** **	1836	48	0		****
Carlisle and Cumberland Banking Co	Carlisle	1836	275	2	50,950	6,997
Carlisle City & District Banking Company.	** **	1837	315	1		****
Cheltenham & Gloucestershire Bank	Cheltenham	1836	157	1	22,625	9,555
Chesterfield & North Derbyshire Bank. Co.	Chesterfield	1832	96	0	23,380	16,255
Commercial Bank of England	Manchester	1834	627	16	262,485	113,527
County of Gloucester Bank		1836	276	8	176,750	87,424
Coventry and Warwickshire Banking Co	Coventry	1835	276	ĩ	43,490	31,225
Coventry Union Banking Company		1836	152	4	32,700	18,439
Cumberland Union Banking Company	Workington	1899	149	5	18,810	36,870
Darlington District Joint-stock Bank. Co	Darlington	11039	341	14	55,425	73,285
Derby and Derbyshire Banking Company	Derby		187	î	40,900	27,656
Devon and Cornwall Banking Company	Plymouth	1839	196	14	56,820	110,762
Dudley and Westbromwich Banking Co	Dudley		179	1	32,325	42,030
East of England Bank	Norwich	1836	501	26	156,322	
Glamorganshire Banking Company		1836	102	1	32,500	84,574
Gloucestershire Banking Company			258	5	100,000	20 100
Gloucester County and City Bank	Grounds and	1835		-		76,132
Halifax Joint-stock Banking Company	Hallfor	1829	207	6	19,720	Dr 005
Commercial Banking Company	THUMAN	1836		0	44,475	25,395
Commercial Banking Company and Huddersfield Banking Co		1836	394	0	65,000	13,348
and Huddersneld Banking Co	** **	1930	0:14	1	83,775	44,549

<sup>\*</sup> The number of branches, though taken from a return made by the Stamp-office, is not always accurate, as it is a common practice of the banks to insert in their licenses places where circumstances may induce them to establish branches, but where none were in extatence at the time the license was granted.

Designation.	Head Office,	Four-	No. of Part- Bran-		Advanced Capital, 1836-37.	Circulation in Quarter to	
Dreag marines	Treas Onice:	ded.	Bett	ches	1838-37.	Dec. 31, 1837	
Hampshire Banking Company	Southampton	1834	172	9	28,445	£ 26,466	
Helston Banking Company	Helston	1836	17	0	4,190	2,896	
Herefordshire Banking Company	Hereford	1836	131	7	30,300	****	
Huddersfield Banking Company	Huddersfield	1837	330 240		65,180	38,580	
Hull Banking Company. Imperial Bank of England  Namesharoush and Clara Banking Co.	Hall	1836	654	6	41,950 73,580	74,960	
Knaresborough and Claro Banking Co	Manchester Knaresborough .	1831	161	10	21,620	37.944	
Mancaster Banking Company	Lancaster	1826	135	2	60,750	37,944 48,701	
Leamington Bank	Leamington	1835		0	40,195	287	
Priors& Warwickshire Bg. Co.	Leeds	1835	104	4	22,920	24,145	
Leeds Banking Company & West Riding Banking Company	Adects	1835	398 224	0	120,450 67,725	34,193 37,695 21,975	
& West Riding Banking Company		1836		0	50,000	91 975	
Leicestershire Banking Company		1829	144	4	49,440	36,332	
Leicestershire Banking Company Lichfield, Rugeley, & Tamworth Bank, Co. Lincoln & Lindsey Banking Company	Lichfield	1835		2	28,000		
Lincoln & Lindsey Banking Company	Lincoln	1833	200	11	53,510	67,055	
Liverpool, Bank of,	Liverpool	1831		0	380,170	****	
Commercial Banking Company	48 44	1832 1835		0	338,900	****	
Union Bank of	11.10	1836	338	0	257,350	1016	
Tradesmens Bank	*** ***	1836		0	94,375		
Commercial Banking Company. Union Bank of. Tradesmens' Bank. Albion Bank. Royal Bank of. Banking Company. United Trades' Bank. Borough Bank. Central Bank of. Physnix Bank	::::	1836	257	0	352,930		
Banking Company		1836	192	ő			
United Trades' Bank	10 11	1836		0	106,700	****	
Borough Bank	** **	1836	401	0	206,225	****	
Central Bank of	20 20	1836 1837	136	0	5,790	****	
Central Bank of	Wantibardia	1829		0	747 020	190 900	
Manchester, Bank of	Manchester	1829		22	741,030 749,725	136,366 616	
Tiplon Bank of		1836	411	0	155,425		
		1836	225	ő	271,900		
	Namport	1836		10	128,580	32,879	
		1836		0	51,282	22,433	
National Provincial Bank of England	London	1833 1836		69	367,635	329,480	
National Provincial Bank of England Newcastle-on-Tyne Joint-stock Bank. Co Newcastle, Shields, and Sunderland Union	Newcastle	1030	55	0	20,317	3,835	
Newcastle, Shields, and Sunderland Union		1836	462	10	115,168	58,79R	
Joint-stock Banking Company Newcastle Commercial Banking Company	. :: ::	1836	162	0	20,425	4,372	
Northamptonshire Banking Company	Northampton	1836	316	3	47,630	33,657	
Union Bank	43 45	1836	420	2	107,500	89,776	
Northern and Central Bank of England		1834		0	711,860	305,082	
North of England Joint-stock Banking Co.		1836		21	240,000	105,670	
North & South Wales Bank Northumberland & Durham District Bank.	Liverpool Newcastle	1836	303	43	150,360 123,812	52,358	
North Wilts Banking Company	Melksham	1835		13	37,975	60,152	
Nottingham and Nottinghamshire Bank. Co.		1834	334	6	81,450	52,522	
Oldham Banking Company	Oldham	1836	58	0	10,210	2,296	
Pares' Leicestershire Banking Company	Leicester	1836 1833	53	3	16,350	30,133	
Saddleworth Banking Company,		1831		2	30,850	20,790 35,778	
Sheffield Banking Company		1836	638	1 0	92,170	18,771	
& Hallamshire Banking Company. & Rotherham Joint-stock Bg. Co		1836	275	2	114,057 33,125	48,295	
Shronshira Ranking Company	Shiffnal	1836	270	3	40,215	50,509	
Stamford, Spalding, & Boston Banking Co. Stockport, Bank of. Stockton and Durham County Bank	Stamford	1831	87	15	44,080	50,509 68,748	
Stockport, Bank of	Stockport	1836	315	0	66,625	****	
Stockton and Durham County Bank	Stockton	1838	122	0	47 000	200	
Estourbridge & Kidderminster Banking Co	Stourpridge	1826	195	9 26	45,000 65,000	67,107 289,070	
Stuckey's Banking Company	Bristol Manchester	1836	362	0	150,212	200,070	
South Wales, Bank of		1836 1835	7	o l	17,500	6,560	
Southern District Banking Company	Southampton	1837	109	8			
Sunderland Joint-stock Banking Company	Sunderland	1836		0	30,575		
Swalednie & Wensieydale Banking Comp	Richmond	$1836 \\ 1832$	218	9	26,325	10.000	
		1835	196 149	0	44,920	10,950	
Walsall & South Staffordshire, Bank of		1834	111	6	30,575	16,680	
Warwick & Learnington Banking Company. West Riding Union Banking Company	Huddersfield.	1832	480	2	63,900	40,360	
Westmoreland, Bank of	Kendal	1833	153	0	21,450	43,505 40,360 21,376	
Westmoreland, Bank of West of England and South Wales District	T Comment	100	100	100			
Bank, care care construction of the constructi		1834 1836	565	12	213,530	76,405	
Western District Banking Company	Plymouth	1836	322	,7	30,600	17,880 74,976	
Wilts and Dorset Banking Company	Chusuut Jurester	1829	442 228	19	63,105 28,050	74,976 42,331	
Whitehaven Joint-stock Banking Company	Transcaure Con inc. )	1837	121	1	20,000	44.44	
Wolverhampton & Staffordshire Bank, Co	Wolverhampton	1831	230	ô	50,000	51,228	
Wolverhampton & Staffordshire Bank. Co., York City and County Banking Company				7	75,000	94,500	
Union Banking Company	21 41	1833	271	10	63,000	H1,090	
				30	389,985		
Forkshire District Bank	Leeds	1890	610	6	72,875	231,483 16,224	

VI. Scottish Banks.—The introduction of banking into Scotland took place in 1695, in which year the Bank of Scotland was founded, with a capital of £100,000 sterling (or £1,200,000 Scots); but such was then the poverty of the country, that not more than £30,000 were for a considerable time called up, and a large portion even of this sum was advanced by natives of Holland, Hamburg, and England. It remained the only bank until 1727, when the Royal Bank was established by the subscription of £111,347:19:10 of the stock of the Equivalent Company, an association which acquired right to the greater part of the compensation (£398,085, 10s.) granted by parliament to Scotland at the Union in 1707. In 1746, the British Lines Company was chartered, with a capital of £100,000, and, having shortly thereafter abandoned the linen trade, became exclusively a banking concern. Smaller banks were soon afterwards instituted in different parts of the country. The expansion of the national resources which occurred after the close of the American war in 1783, naturally led, as in the south, to a great increase of business, and considerable 1783, naturally led, as in the south, to a great increase of business, and considerable additions were then made to the capital of the larger banks, while about the same time they established branches in the several counties. The banks have since increased with the advancing prosperity of the country, and their number at present is about thirty, which have mostly numerous bodies of partners, as the act of 1708, limiting the number in English banks to six, did not extend to Scotland land. Five of these possess charters, which, however, confer upon them no privileges, in regard either to the issue of notes or any other department of business. The charters of the three oldest are by some said to have the effect of restricting the liability of the partners to the amount of their shares; but, however this may be, no doubt is entertained that the responsibility of the partners of all the others extends to the full amount of their property, both real and personal: this circumstance has contributed powerfully to the solidity of the Scottish banks.

Notes payable to the bearer on demand were first issued in 1704, by the Bank of Scotland. During last century, these were frequently circulated for smaller sums than £1; and at one period, owing to the runs made by the banks upon each other, they were made payable either on demand, or six months after with interest; but these practices were suppressed in 1765. In 1826, when Parliament prohibited one pound notes in England, a similar attempt was made in regard to North Britain; but, a Committee being called for by the Scottish members, the result was, a de-

termination not to interfere with the existing system.

The Statutory Regulations are principally embodied in the 5 Geo. III. c. 49, which requires that all bank-notes, circulated like specie, shall be made payable on demand, and prohibits those for sums under £1; and in the 7 Geo. IV. c. 67, the enactments of which are similar to those of the 7 Geo. IV. c. 46, already quoted in reference to England. In the act 7 Geo. IV. c. 67, however, the period within which the yearly returns of managers, branches, and partners, must be made to the Edinburgh Stamp-office, is from May 25 to July 25. The stamp-duties payable on notes are the same as in England.

Business Operations.—These possess a more uniform character than in the south, owing chiefly to the circumstance, that the Edinburgh banks have long had branches established over all the country, in which business is transacted in the same manner as at the head offices. The exchange regulations, afterwards explained, have likewise contributed to this result, by producing a kind of federative connexion between the banks themselves. The system which has thus grown up, will, however, be best explained in detail.

will, however, be best explained in detail.

1. Deposits are received of sums from £10 upwards, which are repaid on demand, with interest at a rate varying from 2 to 3 per cent. They are composed in nearly equal parts of Deposit Receipts granted for money allowed to lie for considerable periods, and of Deposit Accounts, or drawing accounts, which are balanced yearly. The banks make no charge for keeping these accounts, but are supposed to be remunerated by the note circulation connected with the operations upon them. No overdrafts are allowed as in England. The amount of deposits in the Scottish banks is estimated at £25,000,000, nearly one-half consisting of sums not exceeding £200.

2. Cash-credit Accounts, the nature of which has been already explained, form a characteristic feature in the Scottish system, into which they were introduced by the Royal Bank in the year 1739. The sureties, commonly two in number, are bound jointly and individually with the principal, for the balance which shall ultimately arise, including all his liabilities to the amount of the bond. These credits are also granted on the security of real property, and occasionally, under certain restrictions, of the banks took. The interest charged on the current balances is commonly the same as the market-rate of discount on bills; occasionally it is one-half per cent. higher; but no commission is ever charged, the banks looking, as in the case of deposit-accounts, to the note circulation arising out of the operations on the accounts, as their remuneration for the trouble of keeping them. On this ground, cash-credits are not allowed to continue as deal loans: unless frouently operated upon, they are withdrawn. The number of these accounts at present in Scotland is estimated at 15,000, and the total amount of the bonds, £7,500,000, nearly two-thirds of

BAN 61 BAN

which are supposed to be drawn out. The bonds are rarely for sums exceeding £5000, or below £100; their average amount is about £500.

3. Bills are discounted at a rate varying in general from 4 to 5 per cent., and a commission is saidom charged. The practice in Sociland, with regard to bills, differs from that of England, in respect that comparatively few are made payable in London; and they are never credited by the bank to parties keeping accounts at stated periods half yearly, as common in that country.

4. The issue of notes is intimately connected with all the operations of the Scottish banks, and by the profits derived from it, they are enabled to transact business, particularly as regards deposits and cash-credits, on a footing highly advantageous to the public. The notes issued at present are sums of £1, £5, £10, £20, and £100; and, with the exception of silver and copper coins, they compose almost the entire circulation. They are convertible at the head office into gold, or notes of the Bank of England. The amount in circulation varies, being greatest at the money terms; but, on an average, is nearly £3,250,000, about one-half of which consists of £1 notes.

5. The Scottish banks also negotists bills on all parts of the United Kingdom, and on many places abroad—buy and sell for their customers stock in the public funds—draw the dividends thereon—and effect remittances from one part of the kingdom to another, by means of letters of oredit or bills; the par date for those from Edinburgh or Ghagow on London being 20 days. They likewise facilitate remittances to many other countries, by means of bills drawn at a certain date on their agents in London; which bills, after being sent abroad, are again readily purchased for remittances to Britain. This branch of business has greatly increased since the opening of the trade to India and China. "We perceive," says the author of the Commerce, Money, and Bank of the remittances to Britain. This branch of business has greatly increased since the opening of the tra

The characteristics of the Scottish system of banking, it will be thus seen, are freedom, economy, and security. No monopoly is enjoyed by any one bank to the prejudice of others, and the money trade, like every other, is open to all who choose to engage in it. The currency employed is of the cheapest kind; and the joint effect of the deposit and cash-credit system is to prevent any part of the money capital of the country from remaining unproductive. The security of the whole is generally provided by numerous bodies of partners, large paid-up capital, and the system of exchanges, the practical operation of which is to drive from the field any establishment extending its business in a manner disproportioned to its resources. In the case of the celebrated Ayr Bank, of the East Lothian Bank, and of a few others, heavy losses were sustained by the partners; but the only banks of issue by which the public have sustained losses, since the introduction of banking into Scotland in 1695, are the Stirling Merchant, and Falkirk Union Banks, two small concerns, the aggregate amount of whose deficiencies did not exceed £36,344.

### 1. CHARTERED BANKS IN SCOTLAND.

Designation.	Insti-	Part-	D.	Paid-up	-	Dividend.	Share	Price		
Designation.	tuted.	ners.	DI.	Capital.	Rate	Payable.	Paid.	Aug.	18	10.
Bank of Scotland     Royal Bank     British Linen Co     Commercial Bank     National Bank	1695 1727 1746 1810 1825	672 764 164 519 1238		£1,000,000 2,000,000 500,000 600,000 500,000	51 8 7	April and October January and July June and December January and July January and July	100 100 100	160 233 178	0 0 0 19	00000

## 2. Unchartered Banking Companies in Scotland.

Designation.	Insti- tuted.	Part- ners.	Br.	Designation.	Insti-	Part- ners.	Br.
1. Aberdeen Bank	1767	189		13. Edinburgh & Leith Bank	1838	785	1
2. Aberdeen To. & Co. Bank		491	10		1830	508	2
J. Arbroath Bank		80 11	6	15. Glasgow Union Bk.Co. J	1749	28	1
5. Ayrshire Banking Co		97	1 7	16. Greenock Bank	1785		13
6. Caledonian Banking Co	1838	1100		17. Leith Bank	1792	9	
7. Central Bank of Scotland		465		18. North of Scotland Bk. Co.		1564	2
8. City of Glasgow Bank 9. Clydesdale Banking Co		779 818		19. Paisley Commercial B. Co. 20. Perth Banking Company		344 182	Ю
10. Dundee Banking Co		59		21. Renfrewshire Bank, Co	1802	102	П
11. Dundee Union Bank	1809	82	4	22. Southern Bank of Scot	1837	996	
12. Eastern Bank of Scotland	1838	774	1	23. Western Bank of Scotland	1832	469	1

The whole of these banks issue notes, and all are joint-stock companies, except Nos. 4, 15, 16, 17, 21. Two other joint-stock banks are at this date (August 1840) projected—the Greenock Union Banking Company, and the Glasgow Joint-Stock Banking Company. Mesers A. Allan & Ca., Edinburgh, are now the only private bankers who do not issue notes.

VII. Banks in Ireland.—The introduction of banking into Ireland took place at a later period than in the two other parts of the kingdom; and its history may be termed a bad epitome of that of England, the same faults having been committed, and the evil arising from them having been much more conspicuous. The Bank of Ireland, which was incorporated in 1782, with a capital of £600,000 Irish, was in-Ireland, which was incorporated in 1782, with a capital of £600,000 Irish, was invested with privileges similar to those of the Bank of England, and its charter contained unfortunately a clause that "no other bank issuing notes should consist of more than six partners." This restriction was inserted in order to give it a monopoly of the circulation; but the effect, as in England, has been to lead to the formation of country banks with inadequate resources. The evils resulting from such banks have been already described in the case of England; but in Ireland they were much more serious, from the less commercial habits of the people; and of fifty country banks established in 1804, no fewer than forty stopped payment: of these, ten failed in one year, namely, 1820, all in the southern part of the island.

The Bank of Ireland was placed in nearly the same relation to the State as the

The Bank of Ireland was placed in nearly the same relation to the State as the Bank of England. It advanced the greater part of its capital to government; and was intrusted with the management of the Irish department of the national debt. The exemption from paying in cash, granted to the latter establishment in 1797, was extended in the same year to the former, and led to a great increase in its circulation, which, from little more than £500,000 in 1796, was increased by 1815 to £3,000,000. A serious depreciation of the notes of the bank arose in consequence; and the silver currency of the country, though generally in a debaced state became £3,000,000. A serious depreciation of the notes of the bank arose in consequence; and the silver currency of the country, though generally in a debased state, became more valuable in the form of bullion, and was all melted down. The community being, in consequence, exposed to the greatest inconvenience, the place of the coins was supplied in Dublin and other parts by counterfeits, and in several districts by a paper currency issued for sums gradually decreasing from 6s. to 6d., and even 3d. It was estimated that about 1804 there were dispersed throughout Ireland 295 issuers of this paper money, chiefly consisting of a motley body of shopkeepers, merchants, and petty dealers. The forgeries, frauds, and general inconvenience which resulted from this exceptionable currency led at length to its suppression by law; and the wants of the trade were supplied by the issue of stamped dollars by the Bank.

The charter of the Bank of Ireland was successively renewed, and its capital increased, until 1821, when, on the renewal of the charter for seventeen years (1 and 2 Geo. IV. c. 72), the capital was raised to £3,000,000 Irish, of which £2,850,000 2 Geo. IV. c. 72), the capital was raised to £3,000,000 Irish, of which £2,850,000 Irish, or £2,630,769:4:8 sterling, were deposited with government,—namely, £1,615,384:12:4 at 4 per cent., and £1,015,384:12:4 at 5 per cent. interest. The yearly dividends of the Bank have been at no time less than  $5\frac{1}{2}$  per cent., excepting in 1783-4, when they were 5, and in 1792-3, when they were 2\(\text{2}\) per cent., excepting two years, they were 10 per cent.; and since 1829 the rates have been 9,  $8\frac{1}{2}$ , and 8 per cent. Besides these dividends, the proprietors, at different times since 1793, have received bonuses amounting to no less than £665,000 Irish. The only benefits ever granted by the Bank to the public, in consideration of its privileges, were a payment of £60,000 Irish in 1791, and, since 1808, the management of the Irish department of the national debt free of charge. The deposit with

ent of £2,850,000 Irish at the high rates of 4 and 5 per cent. cannot be viewed dvantage to the latter. On the other hand, it ought to be remarked, that tanding the vicious state of country banking in Ireland in consequence of r's monopoly, no attempt was made by them to establish branches until en incited by the rivalry of the Provincial Bank. Since the expiry of the n 1838, special acts have been passed continuing it from year to year, until Report of the sitting Committee of the House of Commons, when the subscreened will be discussed by Parliament, and when it is deemed probable till be placed nearly on a footing with those granted to the chartered compaction.

Appendix to the late Report (1840) of the Committee of the House of son Banks of Issue, a weekly statement is given of the liabilities and assets tank of Ireland from July 1832 to March 1840. The following is the for the week ending 28th March 1840:—

#### BANK OF IRELAND, March 28, 1840.

Liablilies.	Aucte.
ma: sa and above£1,816,700 mder £51,961,000 3,077,700  £1,156,500 1 & sundry balances1,885,700	Securities   Public
3,013,200	Specie
£6,090,900	£7,179,600

a renewal of the Bank's charter in 1821, an arrangement was made by which sek banks were allowed to be established at a distance of fifty Irish miles uhlin; but this arrangement remained inoperative until several vexatious ions annexed to it were repealed by an act in 1824. This relief was followed institution of the Northern Banking Company at Belfast, the Provincial and several others.

statutory regulations of the Irish joint-stock banks are principally embodied th Geo. IV. c. 42, the enactments of which are similar to those of the 6th 7. c. 46, already quoted in reference to England. In the former, however, icd within which the annual returns of managers, branches, and partners, nired to be made, extends from the 25th March in any year, to the same the year following.

Bank of Ireland, and all the joint-stock banks, excepting the Hibernian yal Banks, issue notes for £1 and upwards; and their total circulation, act to the Bank Report for 1840, fluctuates from about £5,500,000 to £6,500,000 tak of Ireland, Hibernian Bank, and Royal Bank, receive deposits and distills; but the first does not allow interest, and not one of the three grants redits. The other joint-stock banks conduct business on the Scottish system, odification of it. Bills on London are drawn at 21 days' date in exchange h, and letters of credit are granted for a premium of  $\frac{1}{2}$  per cent.

SO COMPANIES in Ireland, with their advanced Capital, according to Reto Parliament in 1837, and the Numbers of their Partners and Branches, eding to Returns in 1839.

Designation.	Head Office.	Founded.	Partners.	Branches.	Advanced Capital.
ik of Ireland	Dublin London Belfast Belfast Dublin London Belfast	1825 1825 1827 1834 1835	1063 728 195 280 3673 *463 679	92 0 34 10 16 28 15 8	L. Sterling. 2,769,230 250,000 491,780 122,275 125,000 352,789 411,837 204,325 199,275

Mernian Joint-Stock Loan Company was instituted chiefly by Roman Catholic gentlemen,

<sup>·</sup> Exclusive of branch partners.

in opposition to the Bank of Ireland in Dublin. It cannot, under the existing law, lasue notes or establish branches. The Royal Bank is subject to the same restrictions.

The Provincial Bank is managed by a board in London, the shareholders being principally resident in England. It carries on business in most of the principal towns of Ireland. The management of each branch bank, subject to the control of the directors, is vested in an agent, with a committee of advice, consisting of two or more gentlemen residing in the district, each of whom

committee of advice, consisting of two or more gentlemen residing in the district, each of whom must hold at least ten shares.

The National Bank consists also of a board in London, connected with branch or local banks throughout the principal towns in Ireland; but its principle of operation is different from that of the Provincial Bank. The capital of each branch is subscribed equally by the London company, and by a body of local shareholders, and profits are divided in the same proportion. The suprems control is vested in the London board; but it is provided "that each local bank shall be managed by a board of local directors, elected by the local shareholders, subject to the approbation of the directors in London." The National Banks established on January 5, 1839, with the number of partners attached to each were as follows:—Limerick, 634; Clonmel, 646; Carrick-on-Sur, 871; Waterford, 618; Waxford and Enniscorthy, 589; Tipperary, 630; Tralee, 609; Cork, 530; Kilkenny, 546.

There are few private banks in Ireland.

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There are few private banks in Ireland.

The currency of Ireland was assimilated to that of Britain from and after January 5, 1826, by the act 6 Geo. 1V. c. 79. The proportion of the late Irish currency to sterling was as 13 to 12, or  $\pm 106:6:8$  Irish  $= \pm 100$  sterling.

An account of the principles which regulate the value of bank paper, and a fuller explanation of the rules which govern its circulation in the United Kingdom, are given in the article Money, under which head are likewise considered the improvements or alterations in the system of the United Kingdom, suggested in the Pourte when the Salar and the Money of the United Kingdom, suggested in the Pourte when the Salar and the Money of the United Kingdom, suggested in the Pourte when the Salar and the Money of the United Kingdom and the Uni gested in the Reports made to the House of Commons by the Select Committee on Joint-stock Banks, and Banks of Issue, first appointed in 1836 on the motion of

Mr Clay.

Principal Works on Banking, &c.:—Adam Smith's Wealth of Nations (Mr M'Culloch's edition); Thornton on the Paper Credit of Great Britain; Report of the Bullion Committee of the House of Commons, 1810; Blake on the Course of Exchange; Tooke on Prices; G. R. Porter's Progress of the Nation, sections III. and IV.; Sir H. Parnell's Historical Sketch of the Bank of England; Sir H. Parnell's Observations on Paper Money, Banking, &c.; J. W. Gilbart's Practical Treatise on Banking; J. W. Gilbart's History and Principles of Banking; Ricardo's Plan for the Establishment of a National Bank, 1824; Reports of the Parliamentary Committees on Scottish Banks, &c. in 1826; Report of the Committee of the House of Commons on the Charter of the Bank of England, 1832; Reports by the Committees of the House of Commons on Joint-Stock Banks, and Banks of Issue, in 1836, 1837, and 1840; and Pamphlets by Messrs Samuel Jones Loyd, J. Horsley Palmer, Wm. Clay, M. P., and R. Torrens.

BANKS (LOAN) are institutions formed for the purpose of advancing money upon articles of merchandise. The charters granted to the Bank of England, Bank of Scotland, and Royal Bank of Scotland, authorize them to advance money in this way; but in the present article it is intended to treat only of those loan banks

way; but in the present article it is intended to treat only of those loan banks which originated in motives of charity. Institutions of this kind are sometimes which originated in motives of charity. Institutions of this art after a sometimes called Monies Pietatis; the term mont or mount being at an early period applied to any pecuniary fund. They were first established in the fifteenth century, for the purpose of checking the extortions of usurers by lending money gratuitously to the poor upon pledges: they were originally supported by voluntary contributions, but as these were found insufficient, it became necessary to charge interest for the loans. A bank of this kind was formed at Perugia in 1464; another at. Rome in 1539; and one at Naples, which was considered the greatest in Europe, in the following year. The present Mont de Piete at Paris was established in 1777, and so largely has the public taken advantage of it that it that it 1777, and so largely has the public taken advantage of it, that it has been known

to have in its possession forty casks filled with gold watches.

Banks of this kind are also called "Lombards," from the name of the original bankers or money-lenders. One of these was established in Russia in 1772, and the profit derived from it was given to the Foundling Hospital of St Petersburg.

In the United Kingdom, the business of making advances to the poor is com-

mitted to Pawnbrokers and Loan Societies.

BANKS FOR SAVINGS are institutions for the deposit of savings from the earnings of the poorer classes. They were established on a small scale in a few country parishes about the beginning of the present century; but it was not until after the formation of the Edinburgh Savings Bank by Mr Forbes (now Lord

This plan is understood to have been lately changed for that of the Provincial Bank, except at one or two of the branches.

of the Court of Session) that they created much public interest. The loperation of that bank in a large city, together with the writings of Mr and Dr Duncan, minister of Ruthwell, led speedily to their establishment in parts of England, and they now rank among the most important institutions mgdom.

have been passed at various times for the encouragement and regulation of Banks. The existing act is the 9 Geo. IV. c. 92, passed in 1828. The of banks formed in terms of that statute are authorized to invest their depohe Banks of England or Ireland on receipts carrying interest at the rate of cent. per diem, or £3:16:04 per cent. per annum; but it is provided, that terest payable to depositors shall not exceed the rate of 24d. per cent. per £3:85 per cent. per annum,—the difference being retained by the trustees by the expenses of the bank. It is also provided, that "All monies paid into the of England or Ireland on the account of Savings Banks shall be invested annuities or exchequer bills." The trustees are not allowed to receive from any individual whose previous lodgements have amounted to £150; and he balance due to any one depositor, including interest, amounts to £200, not interest is to be allowed. Charitable or provident institutions are permitted sit sums to the extent of £100 per annum, provided the amount shall not at a exceed £300, exclusive of interest; and by the act 4 and 5 Wm. IV. c. 40, andly Societies are allowed to deposit to any extent. The lowest deposit is generally one shilling, and by the act 3 Wm. IV. c. 14, § 29, indivisay not deposit more than £30 in any one year. A few days' previous notice aonly required before deposits can be withdrawn.

190k November 1837 there were in England 396 Savings Banks holding £16,177,699, g to 534,333 depositors, being on an average £30 for each depositor. At the same time rs in Wales twenty-three Savings Banks, holding £401,150, belonging to 13,557 depositors an average of £30 for each depositor; in Ireland, seventy-eight Savings Banks, hold-75,911, belonging to 63,298 depositors, being on an average £36 for each depositor; in nine Savings Banks, holding £143,294, belonging to 13,332 depositors, being on an El1 for each depositor; making in all for the United Kingdom 506 Savings Banks, hold-498,044, belonging to 624,550 depositors, being an average of about £30 for each depositor, alances belonging to individual depositors, however, there were invested by 4909 Charititutions, and 5187 Friendly Societies in England, £1,000,342; by 406 of such associations of £34,656; by 903 of such associations in Ireland, £33,315; by 201 of such associations and £17,618. The total amount of money invested in Savings Banks on November 20, therefore £19,624,015. On November 20, 1838, the number of individual depositors was and the total amount deposited, including the lodgements of 6566 Charitable Institutions Friendly Societies, was £31,333,212.

Inparatively small extent to which the public have availed themselves of Savings Banks

mparatively small extent to which the public have availed themselves of Savings Banks no arises from the circumstance, that the ordinary banks seldom refuse to receive and stest on the deposit of a tradesman, though this should be considerably under £10, their mit.

gs Banks' Annuities.—The act 3 Wm. IV. c. 14, enables the industrious to purchase annuities, through the medium of Savings Banks, from the sioners for the reduction of the National Debt. These annuities (not under in all exceeding £20) are payable for life, or for a number of years certain, commence either immediately, or at the end of any assigned period, as may id. Each description of annuity, when deferred, may be purchased either if payments (which will be received in monthly instalments or otherwise), single payment; the annual payments to cease when the annuity becomes And it is specially provided, that if there be default in making the annual, or if the person who has contracted for the annuity die before it becomes the amount of all the payments, exclusive of interest, shall be returned. eath of the nominee of any life annuity, a fourth part thereof, over and ears, is payable to his executors, or the party entitled thereto. These are not transferable; but, on the purchaser's bankruptcy, they become ty of his creditors, from whom they will be repurchased by the Commistor (or the payments) and an abridgment of some of the tables of these annuities:—

LUE	ABLE ING THE VA-	YE.		STAL	MENTS, FO		AT THE TO	ME OF PUBCH. 20, DEFERRE			
	Y OF £20.			10 Y	ears.	15 Ye	ars.	20 Ye	20 Years		
_		Age.	In one sum. Yearly.		In one sum. Yearly.		In one sum.	Yearly.			
Age.		-	£ s	d.	£ s. d.	0 - 1	F . 3	£ s. d.	£ . 1		
15	£ s. d.	15	245 10		£ s. d.	£ s. d.	£ s. d.	157 11 0	10 11 6		
20	362 12 2	20	238		25 16 6	189 8 0	15 7 6	148 13 0	9 19		
25	354 15 3	21		0	25 12 6	187 7 6	15 4 0	146 13 6	9 17		
30	343 18 10	92	234		25 8 6	185 6 0	15 1 0	144 11 6	9 14		
35	328 19 11	23	232		25 4 0	183 3 0	14 17 6	142 8 6	9 11		
40	310 7 9	94	229 19	6	24 19 0	180 19 0	14 14 0	140 2 6	9 8		
41	306 5 10	25	927 13	6	24 14 0	178 13 6	14 10 0	137 15 0	9 5		
42	301 18 6	26	225	0	24 9 0	176 6 6	14 6 0	135 4 6	9 1		
43	297 7 10	27	222 1	0	24 3 6	173 16 0	14 2 0	132 11 0	8 18		
44	292 12 6	28	220 3		23 18 0	171 4 0	13 18 0	129 15 6	8 14		
45	287 12 6	29	217 10	6	23 12 0	168 9 0	13 13 6	126 18 6	8 10		
46	282 7 10	30	214 16		23 6 0	165 11 6	13 9 0	124 1 0	8 6		
47	276 16 0	31	211 19		23 0 0	162 11 0	13 4 0	121 2 6	8 2		
48	271 0 4	32	208 18		22 13 6	159 7 0	12 18 6	118 6 6	7 19		
49	265 1 4	33	205 16		22 6 6	156 0 6	12 13 6	115 11 0	7 15		
50	259 0 4	34	202 10		21 19 6	152 12 0	12 8 0	112 17 0	7 11		
55	230 1 5	35	199 (		21 12 0	149 2 0	12 2 0	110 3 6	7 8		
60	202 14 4	36	195 8		21 4 0	145 12 0	11 16 6	107 11 0	7 4		
65	171 14 2	37	191 11		20 16 0	142 5 0	11 11 0	104 19 0	6 17		
70	142 2 6	38	187 11		20 7 0	138 18 0	11 5 6	102 7 6			
75	114 4 7	39	183 8		19 18 0	135 13 0	11 0 0	99 15 0	6 14		
80	81 14 10	40	179 8	0	19 9 0	132 9 0	10 15 0	97 1 6	6 10		

All transactions under this act are directed to be conducted through the medium of a Savings Bank; but it is made lawful for any persons, in a place where such an institution does not exist, to establish a society for carrying the previsions of the act into execution.

BANKRUPT AND BANKRUPTCY.—A bankrupt, in the modern acceptation of the term, is a person who, either from the want of sufficient property, or from the difficulty of presently converting what he possesses into money, is unable to meet those demands of his creditors which the law gives them the power of instantly enforcing, and who has committed some act indicative of the situation in which he is so placed. It is in the latter particular that a bankrupt differs from one who is insolvent. A man may, were his affairs examined, be found unable to pay his debts; but if his creditors are either ignorant of the circumstance, or knowing it, trust to the return of prosperity, no one is injured, no one's claim is resisted, and there is no necessity of applying the sweeping remedy of the Bankrupt Laws. But when by resisting or evading the demands of creditors, or by the other acts provided for in the bankrupt laws [Acrs or Bankruptcy], a man has distinctly shown to the world that he has not wherewithal to meet the just demands on him, it has to the world that he has not wherewithal to meet the just demands on him, it has been deemed, in some cases, necessary for a special law to step in and lay its hand upon the property of every description belonging to the debtor, in order that particular creditors may not, through an expeditious adoption of the ordinary remedies of the law (suggested perhaps by superior means of knowing the bankrupt's circumstances), sweep away the whole in full payment of their debts, and thus acquire an advantage over less fortunate creditors beyond the just reward of their activity. To accomplish this end, a bankruptcy code appoints all the property of every description belonging to a debtor to be placed in the hands of trustees, to be by them converted into cash, and then to be distributed among the ordinary creditors in proportion to the amount of their respective debts. It is a principle of the commercial bankruptcy systems of the United Kingdom, that after a sufficient time has been allowed for all the resources of the bankrupt to be investigated, and his property realized for behoof of his creditors, if he has conducted a standard that has been known for behoof of his creditors, if he has conducted himself with candour and integrity, he is protected from their farther prosecution, and left free to recommence the pursuit of wealth, untrammelled by any obligation to them previous to his bankruptcy.

IN ENGLAND, the laws of commercial bankruptcy were consolidated by statute 6 Geo. IV. c. 16, and were amended by the act 1 & 2 Wm. IV. c. 36, which created a new tribunal in bankruptcy. [BARRUPTCY. COURT OF.]

Who may become Bankrupt.—By § 2 of the former statute, the commercial persons who may

ted to the bankruptcy code are thus enumerated: "All bankers, brokers, and persons strade or profession of a scrivener, receiving other men's monies or estates into their trust ly, and persons insuring ships or their freight, or other matters, against perils of the sea, semen, wharfingura, packers, builders, carpenters, shipwrights, victualiers, keepers of inns, botels, or coffee-houses, dyers, printers, bleachers, fullers, calenderers, cattle or sheep i, and all persons using the trade of merchandise by way of bargaining, exchange, barter-mission, consignment, or otherwise, in gross or by retail; and all persons who, either for sor as agents or factors for others, seek their living by buying and selling, or by buying an for hire, or by workmanship of goods or commodities, shall be deemed traders liable to benkrupt: Provided that no farmer, grazier, common labourer, or workman for hire, remeral of the taxes, or member of, or subscriber to, any incorporated, commercial, or companies, established by charter or act of Parliament, shall be deemed as such a trader virtue of this act to become bankrupt." There is here a distinction between two classes—he belong to some specified commercial profession, and those who in general carry on any ion of trade. It is ruised that the amount of the trade is not to be taken into consideration sty show a disposition to contract with all comers; but occasional acts of buying and sellish his own pupils, or a person who keeps hounds buys dead horses and sells the skins and or one who has purchased more of an article than he finds use for sells the surplux et who house purchased more of an article than he finds use for sells the surplux et who house the party liable to the bankrupt law; but where it is carried on substanding alum, burning lime, or selling minerals from his own quarry" (Henley, 4, 2, 3). an executor merely disposes of his testator's stock, it does not bring him within the act, he add ingredients to make it marketable; but it is otherwise if he increase the stock and a

of his inability to meet his engagements, or his design to evade them. These are termed f Bankruptcy, and will be found enumerated under that head.]

lea.—A trader who has committed an act of bankruptcy is made bankrupt on the petition or more creditors. If a single creditor or a company petition, the debt must amount to if two creditors. Let 50; and if three or more, to £209; and "every person who has redit to any trader upon valuable consideration for any sum payable at a certain time, which all not have arrived when such trader committed an act of bankruptcy, may so petition and petitioning as aforesaid, whether he shall have any security in writing or otherwise, for such not" (8 Geo. IV. c. 16, § 15). "The debt must be due both in law and equity; due to the sing creditor alone, unless he be a co-assignee or co-partner; it may be on account, if the swear to a sufficient balance, or a sum awarded, notwithstanding a bill filled to set aside ard, or an attorney's bill though not signed or delivered; or the debt of a surrey. But not security for a contingent demand, nor costs recoverable only by attachment, nor damages are before judgment, nor a debt for which the debtor is in execution, nor a cross-acceptance, the creditor have paid his own; nor can the husband petition alone on a debt due to his sense sola, unless it be a bill or note. Of course, the debt must not be bad for lilegality, once held, that a debt barred by the statute of limitations is sufficient, unless perhaps where section is taken by the bankrupt himself, yet the proof of such a debt is disallowed. A debt sufficient, though the debtor have been insolvent, and it was included in his schedule; or a security of a higher nature have been taken for it since the bankruptcy. A debt due to an will not support a petition of not petition of any other creditor who has proved a sufficient sorted in the petition of any other credition declared null by \$7 Geo. III. c. 29, § 3, which prohibits spiritual persons from embarking in trade. By § 18 Geo. IV., if t

doners qualify by taking the cath. The commissioners of the Court of Bankruptey take a general cath on estating on their office. The petitioning creditor must attend before the commissioners, after full inquiry, adjudge the party bankrupt. If the trader intend to disputs the adjudication, he may present a petition to the court of review within two calendar months if he commissioners, after full inquiry, adjudge the party bankrupt. If the trader intend to disputs the adjudication, he may present a petition to the court of review within two calendar months if he court for the court of Europe. The bankrupt may have an issue for trying the question by jury, on finding security for costs, if the court require him to do so (1 & 2 Wm. IV. C. 65, § 17). [Bankrupter. Court or c.] At the adjudication, the commissioners issue the warrant of science, which empowers a messenger to search for and take commissioners issue the warrant of science, which commissioners issue the warrant of science, which commissioners is messenger to search for and take commissioners issue the warrant of science, which commissioners is messenger to search for and take commissioners issue the warrant of science, which was the commissioners is the commissioners and in country bankrupcices in the provisional assignment, if it has been thought in necessary to make such as a commissioner of the provisional assignment of the same commissioners and in country bankrupcics in the provisional assignment of the same commissioners and the provisional assignment of the same commissioners and the same commission of the provisional assignment of the same commission to the same commission of the provisional assignment of the same commission of the provisional assignment of the same commissional and tenserations, by and with any bankrupt, really and bone, fide made and entered his bands and tenseration, by and with any bankrupt, really and bone, fide reactions of the same commissioners in the fundamental commissioners and content of the same commissioners and dut

serformed within one week after the contract, or where the stock hought or sold was y transferred or delivered in pursance of such contract; or shall, after an act of bank-mitted or in contemplation of bankruptcy, have destroyed, altered, mutilated, or falsimated, or falsimated, any of his books, papers, with count or other document, with intent to defraud his creditors, or shall have concealed a, such bankrupt being privy them hading of any false or fraudulent entries in any count or other document, with intent to defraud his creditors, as shall have concealed a, such bankrupt being privy thereto, or afterwards knowing the same, shall not have seeme to his assignees within one month after such knowledge." A certificate in a kruptcy, or in favour of a bankrupt who has at some previous period been discharged view in act, or who has compounded, in restricted in its operation (unies the estate promiting the compounded of the provided that do not record 2 feb., and wasting cospied) remaining vested in his assignees (6 Geo. 1V. § 1977. After the bankrupt has his certificate, the regular allowance is awarded him. If the net produce amount to ound, he is to receive 8 per cent, provided that do not exceed 2 feb., and if the provided that do not pay 10s, per pound, the bankrupt is only to be allowed so much as the saignees nissioners think fit, not exceeding 3 per cent, and limited in amount to 2300 (§ 138).

det.—The distribution of the funds realized among the creditors is thus provided for secting for the last examination, the commissioners appoint a public useding to be held to the funds realized among the creditors is thus provided for secting for the last examination, the commissioners appoint a public useding to be held to the company of the provided and the prov

BAN 70 BAN

84 Geo. III. c. 137, § 1. "If any person, subject to the laws of Scotland, shall happen to be forth of that part of the territory of the United Kingdom, or not liable to be imprisoned by being in the sanctuary, or by reason of privilege or personal protection, a charge of horning executed against him, together with cither an execution of arrestment of any of his effects not loosed or discharged within lifteen days after the date thereof, or an execution of poinding of any of his moveables, or a decree of adjudication of any part of his beritable estate, for payment or security of debt, shall, when joined with insolvency, be held a sufficient proof of legal bankruptcy, and equivalent to the description of notour bankruptcy, given in the act of the Farliament of Scotland before mentioned, made in the year 1686; and it is hereby declared, that such insolvent debtor shall, from and after the period when both the charge of horning against the person, and one or other of the said diffigures of arrestment (not loosed or discharged as aforesaid) or poinding have been executed, or decree of adjudication obtained, be holden and deemed a legal or notour bankrupt, and every person, whether he be out of Scotland or not, whose estate has been or shall be sequestrated under the authority of any of the acts before recited, or of the present act, shall like manner be holden and deemed a notour bankrupt in all questions upon the act 1636, from and after the date of the first deliverance on the petition to the Court of Session for awarding the sequestration. The latter part of this enactment is made applicable to sequestrations under the late act (2 & 3 Vict. c. 41, § 26). Horning and caption is a form of execution against the person, now in comparative disuse, since a more brief method of execution was provided by the net 1 & 2 Vict. c. 114, awarrant to imprison in terms of which, has the same effect in rendering bankrupt, which we have a subject to the sharing and caption is a form of execution was provided by the n

BANKRUPTCY, COURT OF, IN ENGLAND. Previously to the passing of 1 & 2 Wm. IV. c. 56, the sole jurisdiction in bankruptcy was vested in the Lord Chancellor, who exercised it by issuing a special commission in each individual case. By that statute, a court was appointed, having one chief and three puisse judges, six commissioners, two registrars, with deputy-registrars in number (§§ 1, 9, & 22). The judges, or any three of them, constitute a court of review, which must always sit in public, "save and except as may be otherwise directed by this act, or by the rules and regulations to be made in pursuance hereof" (§ 2). Questions are brought before the court of review by petition, motion, or special case, according to rules which the judges are empowered to make from time to time, with consent of the Lord Chancellor (§§ 3 & 11). The commissioners are formed into two subdivision courts, each consisting of three; and any one or more of them possesses the powers formerly exercised by commissioners of bankruptcy appointed by special commission (§§ 6 & 7). [Commissioners of bankruptcy appointed by special commission (§§ 6 & 7). [Commissioners are undivision court or the court of review. He may adjourn a Proof of Debt [Proof] to be heard before a subdivision court, which "finally and without appeal, except upon matter of law or equity, or of the refusal or the admission of evidence, shall determine upon such proof of debt." If parties consent, the validity of a debt may be tried by jury before the chief, or one or more of the other judges, on an issue prepared under the direction of the commissioner or subdivision court. If only one party apply, the granting of the issue is at the discretion of the commissioner or subdivision court are the direction of the commissioner or subdivision court are the direction of the commissioner or subdivision court are the direction of the commissioner or subdivision court are the direction of the commissioner or subdivision court are the direction of the commissioner or subdivision court. apply, the granting of the issue is at the discretion of the commissioner or sub-division court, subject to appeal to the court of review (§ 30). The decision of a commissioner or subdivision court, on any matter of law or evidence, or on the refusal or admission of evidence, may be appealed to the court of review, and thence to the Lord Chancellor (§ 31). If the court of review determine in any appeal to uching any decision in matter of law, upon the whole merit of any proof of debt, the order is final as to the proof, unless an appeal to the Lord Chancellor be lodged within a month. His decision in such case is final, but if the appeal is on admission or refusal of evidence, it is remitted to the commissioner or subdivi-

rt (§ 32). If the Lord Chancellor deem any matter of law or equity pefore him by appeal from the court of review, to be of sufficient difficulty tance to require the decision of the House of Lords, or if both parties to tion before the court of review desire it to be determined in the first intion before the court of review desire it to be determined in the first inry that House, and not by the Lord Chancellor, his lordship or the
review may direct the whole facts to be stated in the form of a petippeal to the House of Lords (§ 37). References or adjournments by a
toner must be to the subdivision court to which he belongs, unless in the
sekness of a member of the court, or for other good cause (§ 6). Appeals
ord Chancellor are heard by him only, and not by any other judge of the
'Chancery (§ 3). The court of review has the power of deciding on petitions
real of the adjudication against the bankrupt [Bankruptcr], and may
ny issue as to a fact affecting the validity of the adjudication, to be tried by
if the verdict is not set aside on application to the court of review within
after the trial, or if the adjudication be not set aside by the court of
the adjudication or verdict is conclusive evidence that the party was or was the adjudication or verdict is conclusive evidence that the party was or was unkrupt at the date of the adjudication—an appeal lies to the Chancellor ers of law or equity, or the refusal or admission of evidence only (§ 17). OTLAND and IRRLAND there are no separate tribunals for administering the pt law. In the former country this duty is performed by the Court of Sesthe latter by the Lord Chancellor, under whom there are two official sioners (6 & 7 Wm. IV. c. 14, 7 Wm. IV. and 1 Vict. c. 48).

ILE, an Italian and Sicilian liquid measure, the contents of which vary in

is places from about 7 to 16 imp. gallons.

(ILLA (Fr. Borille. Ger. Barille. It. Barriglia. Rus. Socianka. Sp. s), an impure carbonate of sods, obtained by lixivisting the ashes of sealt is imported into the United Kingdom in considerable quantities from the Canary Islands, and Sicily, and in smaller parcels from the East Indies. no Canary Islands, and Oscay, and in smaller prepared from the Salsola sativa is is propared from Alicant, near which it is prepared from the Salsola sativa is, and the Salsola sativa is and in the Salsola sativa is and in the Salsola sativa is a sativa in the Salsola sativa in the Salsola sativa is a sativa in the Salsola sativa in the Salsola sativa is a sativa in the Salsola sativa in the Salsola sativa in the Salsola sativa is a sativa in the Salsola sativa in the Sal Valencia and Murcia. It is brought to us in hard porous masses. The ality is of a blueish-gray colour, while that which is made from other plants is our approaching black, and of greater specific gravity than the former. The f barilla depends upon its purity. It usually contains from 16 to 24 per its weight of pure carbonate of soda, and occasionally 30 per cent. It is ed in the arts,—particularly in the manufacture of soap and glass, and in ng; but it is now much less used than formerly, on account of the cheapith which soda is obtained from common salt. About 70,000 cwts. are at entered annually for home consumption, which, notwithstanding a great on of duty, is less than one-third of the quantity formerly required. It is used in Ireland.

awback is allowed on the barilla used in bleaching linen (4 & 5 Wm. IV.

14).

sh Barilla, or Kelp, is a still more impure alkali, formerly made in large and Shatland by burning sea-wrack (mostly ies in the Hebrides, Orkney, and Shetland, by burning sea-wrack (mostly rus vesiculous). It contains only from 3 to 8 per cent. of pure carbonate of The kelp manufacture has been comparatively trifling since the abolition duties on salt, and the reduction of those on barilla.

kK, the rind or covering of a tree. A variety of barks occur in commerce, ly that of the oak will be noticed in this place. Some others, as cinchona avian bark, cork, cinnamon, cassia, and quereitron, will be described under

espective heads.

Bark (Ger. Eichenrinde, Lohe. Du. Run, Runne. Fr. Tan Brut, Ecorce me. It. Scorna di Quercia, Corteccia della Quercia. Sp. Cortena de En-Por. Casca do Carvalho. Rus. Dubowui Kord) is the chief substance used Por. Casea do Carvalho. Rus. Dubowni Kord) is the chief substance used ning leather. Its quality varies according to the age of the tree, and the when it is cut; and Sir H. Davy discovered that tannin is more abundant in k of young than of old ones. It is likewise ascertained, that bark taken in ing has 45 times the quantity of tannin, in a given weight, compared with a would have if taken in winter. Of substances used for tanning, Sir y states, that 35 lbs. of oak bark are nearly equal to 21 of common willow 8 of elm bark, 11 of the bark of the Spanish chesnut, 72 of the bark of the cr willow, 3 of sunach, 22 of galls, and 1 of catechu, with respect to the contained in them. contained in them.

dition to the oak bark of British growth, nearly 40,000 tons are annually

imported, more than one-half of which is brought from the Netherlands, the remainder chiefly from Italy and other parts in the Mediterranean.

BARLEY (Fr. Orge. Ger. Gerste. It. Orso. Sp. Cebada), a well-known species of corn (Hordeum), of which the varieties are distinguished either from the number of rows of grains in the ears, or from the time of sowing them, into winter barley and spring barley. In this country, it is commonly sown in April, and from two to and spring barley. In this country, it is commonly sown in April, and from two to three bushels of seed are used for an acre. The produce varies greatly with seasons, culture, and soil. The more early it can be sown, the produce in grain is the surer, though the bulk in straw is less. 36 bushels per acre is generally held to be a medium crop, and 40 bushels a good crop. The medium weight of the common, or two-rowed barley (H. distichon), is about 52 lbs. the bushel. The principal consumption of barley is for malting. In the state termed pot or pearl barley (having the external coat of the seed rubbed off), it is employed largely in soups and cooling drinks; and the flour is used in many places for bread. In the south of Europe, it is consumed as food for horses. Bigg or Bere, an inferior variety of six-rowed barley, is cultivated in the north of Scotland, and other late places, on account of its ripening well when sown in spring; but its grains do not weigh account of its ripening well when sown in spring; but its grains do not weigh so heavy, in proportion to their bulk, as the two-rowed kind. Barley is cultivated in a greater variety of climates than any of the other bread corns. In the United Kingdom, the best is raised in Essex, Norfolk, and Suffolk, where large quantities are produced and malted for the London market. [Corn Trade.]

BARM. [YEAST.] BARQUE. [Ship

BARQUE. [SHIP.]
BARRATRY is any fraudulent or other unlawful act committed by the master BARKATRY is any raudulent or other unlawful act committed by the master or mariners of a ship, without consent of the owner, and tending to his injury;—
"as by running away with the ship, wilfully carrying her out of the course of the voyage proscribed by the owners, sinking, or deserting her, embezzling the cargo, smuggling, or any other offence, whereby the ship or cargo may be subjected to arrest, detention, loss, or forfeiture" (Marshall, 519). In other countries it comprehends those faults of ignorance, unskilfulness, or rashness, by which loss may be occasioned; but in Britain it is limited to intentional offences against the owners, and it has been deaded that an ext done with the privite of the owners. and it has been decided, that an act done with the privity of the owners, though without that of the proprietor of the cargo, who was the person insured, is not barratry (I. T. R. 323). If the shipmaster be the owner, he cannot be guilty of barratry. It is not essential that the act be done for the profit of the master or the mariners, and so it is barratry to sail out of port in breach of embargo, in consequence of which and so it is barratry to sail out of port in breach of embargo, in consequence of which the owners sustain a loss in seamen's wages and provisions by detention (Robertson e. Ewer, I. T. R. 127). It does not affect the act that it was designed to benefit the owner. "With respect to the owner of the ship or goods," says Lord Ellenborough, "whose interest is to be protected by the policy, it can make no difference in the reason of the thing, whether the prejudice he suffers be owing to an act of the master, induced by motives of advantage to himself, malice to the owner, or a disregard to those laws which it was the master's duty to obey, and which (or it would not be barratry) his owners relied upon his observing." And it was accordingly decided, that where a master had general instructions to make the best purchases with despatch, this would not warrant him in going into an enemy's estellement to trade spatch, this would not warrant him in going into an enemy's settlement to trade (which was permitted by the enemy), though his cargo could be more speedily and (which was permitted by the enemy), though his cargo could be more speedily and cheaply completed there; but such act, in consequence of which the ship was seized and confiscated, was barratrous (Earle v. Roucroft, 1806, 8 East. 125). A general freighter is held owner for the time, and barratry may be committed against him, though with the sanction of the shipowner. On the same principle, the owner cannot recover as for barratry for what is done by order of the charterer, and it was held, that if the owner of a ship let to freight takes the command of her, and willingly runs her ashore, this is barratry against the freighter (Soares v. Thornton, 7 Taunt. 627). Most descriptions of barratry are punished as crimes. By 33 Geo. III. c. 66, § 8, the captain of any merchantman under convoy, wilfully disobeying the signals or instructions of the commander of the convoy, or deserting without notice or leave, is liable to imprisonment not exceeding a year, or to a penalty not exceedor leave, is liable to imprisonment not exceeding a year, or to a penalty not exceeding £500. By 7 & 8 Geo. IV. c. 30, for consolidating the laws of England as to malicious injuries to property; maliciously setting fire to, or destroying any vessel, whether complete or unfinished, and maliciously setting fire to a vessel to prejudice the owner, or the owner of goods on board, or an underwriter, are respectively, by § 9, made punishable (in England) with death. Barratry is one of the losses covered by insurance, and the owner may thus protect himself against the act of the master and sailors appointed by himself. "If the captain be the insured, no agreement on the

art of the insurers can make them liable for barratry committed by himself; but bey may be liable in such case for the barratry of the sailors in which he has no art" (Marshall, 521). It is the duty of the owner to prevent as far as he may be misconduct of the master; and if the former appear to have acted with gross stigence, the underwriter is not liable. Nor will this last be liable for lose which is the undoubted consequence of the barratry, unless it happen within the time rescribed by the policy for the duration of the risk. (Park on Insurance, 137-158.

Hearhold by the policy for an amount of the line. (a track tracket, 191-100) Marshell on Insurance, 518-538.)

BARREL, a round wooden vessel formed so as to be stopped close; also a measure of capacity. The beer-barrel equal 36 imperial gallons. The barrel of flour a 136 lbs. avoirdupois. In Ireland the barrel of wheat, peace, beans, and rye, equal 16 stores.

s 196 lbs. avoirdupois. In Ireland the barrel of wheat, pease, beans, and rye, equal \$\textit{0}\$ stones each of 14 lbs.; the barrel of barley, bere, and rapeseed, equal 16 stones; the barrel of casts is generally 14 stones; the barrel of malt equal 12 stones.

BARREL-BULK, in shipping, is a measure of capacity for freight, equal 5 cubic feet; and 8 barrel-bulk, or 40 cubic feet, equal 1 ton measurement.

BARRIQUE, a French provincial liquid measure, equal in Bordeaux to about 50\frac{1}{2}\$ imperial gallons; in Nantes, 52\frac{3}{2}\$; in Rochelle, 38\frac{3}{2}\$; in Rouen, 43; in Montpellier, for wine, 5\frac{3}{2}\$, and for oil, 7\frac{3}{2}\$ imperial gallons nearly.

BARTER is the exchange of one species of merchandise for another without reference to a money standard of value. Cases of pure barter are now of rare

occurrence.

Barrer in Commercial Arithmetic is an application of the rule of Proportion to the exchange of one commodity, of which both the rate and quantity are fixed, for another, of which either the rate or the quantity are alone fixed. As the value of the goods exchanged are equal, it is obvious that the product of the quantities multiplied into their respective rates will be also equal. Hence the following

[Bale: Multiply the given quantity and rate of the one commodity, and the product, divided by the rate of the other commodity, gives the quantity sought; or, divided by the quantity, gives the rate.

BARWOOD, a red dye-wood produced in Angola and other places in Africa.
Only a small quantity is imported into the United Kingdom.

BARYTES, a ponderous earthy mineral, which is found both massive and crystallized; it is of various colours; and is both transparent and opaque. Sp. gr. 4'5.
It is a very widely diffused substance. Chief localities, Dufton in Cumberland, Bohemia, &c. The purely white varieties are ground, and used as a pigment, either alone or mixed with white lead; but it is otherwise of little value. (Phillips' Geo-

legy and Mineralogy.)

BASKETS (Fr. Corbeilles. Ger. Korbe. It. Paniere. Por. & Sp. Canastas) are well known articles, made of willows, twigs, rushes, or splinters, or some other slender bodies interwoven. In England, the osier willow (Viminalis salix) is recognised as a most useful material for basketwork of all descriptions. The finer kinds of baskets are formed of the twigs of another species of willow; but what is called

wickerwork is always made of osiers.

BASSA, a liquid measure of Verona nearly equal to an imperial gallon.

BAST, the inner bark of the lime tree, is a material largely used in Russia for

matting and cordage.

BATMAN, an oriental weight. [Maund.]

BATTA, a term used in India to denote a per centage, or allowance. Thus the Sicca rupee is said to bear a batta of 16 per cent. against the current rupee, as 100 Sicca rupees = 116 current rupees.

Batta also denotes an allowance made to BATTENS, pieces of fir or pine timber used for floors, and as a ground for laths.

They are always at least 6 feet long, and generally not exceeding 7 inches broad, and 23 inches in thickness when imported. The best are from Christiania; the

worst from America.

BATEN-ENDS are pieces under 6 feet in length.

BATEN-ENDS are pieces under 6 feet in length.

BATZE, a small base silver coin in Switzerland and some parts of Germany, worth about three halfpence sterling.

BAVARIA, a kingdom in the S.W. of Germany, and, next to Austria and Prussia, the most important of the German States. Area, about 30,000 British square miles. Population, 4,315,469. It is subdivided into eight provinces. Capital, Munich, pop. 75,000. The government is a limited monarchy, with chambers of councillors and deputies, regulated by a deed of constitution of May 26, 1818.

Bavaria is composed of two territories, which are separated from each other by the interposition of the Baden and Hesse Darmstadt possessions. The larger, called the Territory of the Danube and the Baden and from lat. 47 19 to 50° 41′ N., and from long. 8° 51′ to 13° 44′ E., and comprehense seven of the eight provinces. This country is mountainous and woody towards the south;

rising in the direction of the Alps, and containing a number of lakes and marshes, the grounds adjoining which are only now being brought under tillage. To the northward are rich and extensive plains until we reach the Danube, beyond which it is again mountainous and woody. The division called the Territory of the Rhine, is a small but densely inhabited country, extending from int. 48° 57′ to 49° 50′ N., and from long. 7° 6′ to 8° 31′ E. Bevaria is essentially an agricultural country, and its soil, though indifferently cultivated, is in general fertile. Wheat, rys, barley, and oats, are the chief objects of culture; next to which are the vine and hop plant: considerable attention is likewise given to fiax, hemp, fruit, liquorics, and madder; and of late, the rearing of the silk-worm has been attempted with partial success. The chief mineral productions are found. Manufacturing industry is mostly diffused over a number of small dealers. The principal article is coarse linen; the others are woollens, worsted hose, cottons, hardway, arms, beer, toys, leather, paper, glass, porcelain, and straw-platting. A favourable impulse has lately been given to manufacture by the institution of polytechnic societies and mechanic schools.

The roads of Bavaria extend upwards of 5500 miles; but they are generally had; and there are few complete canals of any great magnitude. The improvement of the means of communication has of late, however, begun to attract attention. A canal on a large scale is now in progress for joining the Danube and the Rhine, by connecting Dietfurth on the Altimuhl, an affuent of the former, with Bamberg on the Maine, a distance of about 112 British miles; it is estimated to cost nearly £500,000. In 1836, a radiroad with steam carriages was established between Naturemberg and Furth; and in 1839, are galar steam-communication was established between Ratisbon and Lins in Austria, which in 1839 was extended to Donauwerth and Ulm.

The external commerce of Bavaria is chiefly conducted by the Danube in one dir

# MRASURES, WEIGHTS, MONEY, PINANCES, &C.

grammes of 125 is. a voirt. Onto an aver are weighed by the Cologne mark, here reckened at 30002 troy grains.

These measures and weights have lately been rendered general throughout Bavaria. In the former system of Augsburg, the traders' or long ell = 24 Imp. inches; the fustian or short ell = 23:33 Imp. inches; the subject of 8 meters = 5:65 Imp. bushels; 100 lbs. heavy weight = 106:30 lbs. avoird; and 100 lbs. light weight = 104:23 lbs. avoird. The Augsburg mark of 16 loths or 64 quintins = 36:43 troy grains.

\*\*Money.\*\*—The common integer of account is the Rhenish or Bavarian florin, which is divided into 60 kreutzers, each of 4 pfennings. This florin, being coined at the rate of 24; from the Cologne mark of fine silver, is equal to 1s. 8d. sterling.

sterling.

In Augsburg, the florin of account and exchange (divided as above) is valued according to the convention rate, as in Austria, making it

Measures and Weights.—In Munich, the ell = worth about 2s. 9id., and the par of exchange 32i Imp. inch.; the wine eimer of 60 mass = 8'12 Imp. galls.; the scheffel of 6 metzen or 12 viertels = 9'96 Imp. bushe's; and the centure or 12 viertels = 9'96 Imp. bushe's; and the centure or all diorin, giro-getd is valued 27 per cent. higher, quintal of 5 stones or 100 pounds = 56 kilogrammes or 124i ba. avoird. Gold and silver are ducted in Rhenish money, as above. The usance weighed by the Cologne mark, here reckoned for bills on Augsburg is 15 days' sight; half nal florin, givo-geld is valued 27 per cest higher, or at 2a, 7d, sterling. Retail transactions are conducted in Rhenish money, as above. The usance for bills on Augsburg is 15 days' sight; half usance 8 days. Bill transactions are settled weekly on Wednesday, and those which fail due on that day are not payable till the Wednesday following. Bills have thus from 1 to 8 days' grac; but those drawn a wista (at sight), must be paid within 24 hours after being presented.

Banks.—Augsburg, as already noticed, is one of the principal places of Germany for banking and exchange operations. At Munich, a banking company has been established which issues notes, discounts bills, and lends money on mortage; it is anctioned by government; but the latter is not responsible for its engagements.

Finances.—The public revenue is about 30,000,000 fi., and the expenditure nearly the same; besides which, the county rates for special provincial disbursements amount to upwards of 4,500,000 fi. The national debt is nearly 130,000,000 fi.

the covention rate, as in Austria, making it!

BAY, a celebrated tree (Laurus nobilis), a native of Barbary, of the south of Europe, and of Asia. It attains a height of 20 or 30 feet. The leaves are smooth, evergreen, lanceolate, and wavy at the margin; and afford, when bruised or burnt, a grateful aroma, which occasions their employment for culinary purposes. But the part chiefly valued is the fruit or berry, which is small, ovate, dark purple-coloured, aromatic, and bitter. It has long been used in medicine as a stimulant and carminative. The husks of the berries contain a great quantity of volatile oil and the karnals furnish by expression a fat greenish oil, which is much emoil; and the kernels furnish by expression a fat greenish oil, which is much em-ployed in embrocations. Bay-berries and oil are imported into the United Kingdom from Italy and Spain.

BAZAAR (in Persian a market), a term used in Persia, Turkey, Egypt, and

India to distinguish those parts of towns which are exclusively appropriated to

trade. The principle of the oriental bazaar is association for facility of reference; all the shops of a city are placed together; and the different trades and occupations are severally collected in different parts of the basaar, instead of being indiscriminately mingled as in our streets. Thus the saddlers are found to occupy one passage, the pipemakers another, and so on. The great bazaars consist of a connected series of these passages, or lanes, vaulted with high brick roofs, surmounted by domes which admit a subdued daylight; and those of a superior description are sometimes desorated with paintings. The passages are composed of a series of recesses or stalls, the floor of which is raised from two to three feet above the ground. These recesses, which are entirely open in front, are scarcely more than closets; but in the more respectable parts there is generally a door in the back-wall which leads to another apartment that answers the purpose of a store-room. The front part is the shop, on the floor of which the merchant sits with his goods so placed that he has addom occasion to rise, which, if he is a Turk, he rarely does without manifest reluctance. Long bargaining is common, and an apparent indifference is exhibited both by buyer and seller; the latter, as he sits smoking his pipe, being indeed the very personification of luxurious repose. Not only trades, but handicraft employments are carried on in the bazaars. The stocks of the individual dealers are seldem of much value, but an imposing effect is produced by the exhibition of the whole in a connected form, whence arises the splendid appearance of the oriental trade. The principle of the oriental bazzar is association for facility of reference; whole in a connected form, whence arises the splendid appearance of the oriental bassars. Business commences and terminates with daylight, and none of the shop-keepers or artisans reside in them. Wholesale dealers have no open shops in the

In this country, especially in London, the term bazaar is commonly understood to mean an assemblage of shops or stalls under cover, but these are less properly bazaars than Paternoster Row with its books, Monmouth Street with its shoes, and

Holywell Street with its old clothes.

BEACON. [Buoy. Lighthouse.]

BEACONAGE, a charge for the use and maintenance of a buoy, lighthouse, or

other beacon stationed for the use of navigators.

BDELLIUM, a gum resin of doubtful origin, produced in Persia and India. It resembles myrrh, for which it is sometimes substituted. It is now disused in

Britain, but is to be found intermixed with gum-arabic.

BEADS, small globes or balls made of glass, ebony, pearl, or other materials, and used as necklaces. They are also employed by Roman Catholics for the pur-

and used as necklaces. They are also employed by Roman Catholics for the purpose of counting a series of prayers called the Resary.

BEANS (Fr. Féves. Ger. Bohnen. It. Fave. Por. Favas. Rus. Boobii. Sp. Habss), the grain of a leguminous plant (Fabs vulgaris), of which there are two general classes,—those which are cultivated in gardens, termed garden or white beans, and those which are cultivated in the fields, termed field or gray beans. Of these last, the principal are the horse bean and the tick; the former is the more hardy, the latter is generally of better quality, and more productive.

The beam, though an exhausting crop, is regarded as well suited to prepare the land for wheat or barley. It is sown in February or March; and except where the dibbling process is resorted to, about 4 bushels of seed are required to the acre; 40 bushels to the acre are regarded as a great trop; 30 bushels are a full and satisfactory one; and probably the average produce of the kingdom does not smount to \$4 \( Low's Agriculture \). The field bean is chiefly applied to the feeding of borses, hogs, and other domestic animals. [Corn TRADE.]

#### BEAVER. [FUR TRADE.]

BEAVER. [FURTRADE.]

BECHE DE MER, called also tripang, or sea-cucumber, is a very peculiar kind of sea-alug (Hotothurion), which, after being gutted, pressed, dried in the sun, and smoked, is regarded by the Chinese as a luxury, much in the same way in which we regard caviare. It is carried to China from almost every island of the Eastern Archipelago, from Australia, and of late from Mauritius and Ceylon. The value, as may be seen by the Canton Price-current, varies according to quality, from 6 dollars up to 50 per pecul; and the natives alone for the most part are judges of its worth. The principal importation into China is by the junks, and the quantity is so considerable that the fishery of it, especially on the coast of New Holland where it abounds, might probably be entered into with advantage by Europeans. (Edinburgh Cabinet Library, No. XX. China.)

BEECH, a beautiful and valuable tree (Fagus sylvatica), indigenous to most parts of Europe. It thrives best in rich soils and sheltered situations. The wood is of close texture, though not so strong as the grained timbers against a cross

is of close texture, though not so strong as the grained timbers against a cross strain. When exposed to alternate drought and moisture soon decays, but lasts long when kept constantly wet. Recch is used for machinery, furniture-work,

screws for workmen's benches, presses, stocks and handles of tools; also for keels of ships, boats, and for planking in parts kept constantly under water. It is, however, little used in building, and though easily turned, it is not adapted for hollow vessels, as it is apt to split when quickly dried after being wet. Beech is also liable to be attacked by worms, so that it is not extensively employed. The small wood makes good charcoal, and the mast or fruit furnishes food for swine.

BEECH-NUT OIL, a fat or greasy oil, resembling that from olives, obtained from the decorticated nuts of the beech tree. These yield, by pressure, about 15 per cent of oil, and a larger quantity when aided by heat; the remaining cake is reckened better food for cattle than common oil-cake.

BEEF (Fr. Bauf. Ger. Rindfleisch), the flesh of the ox, forms, in a salted state, a considerable article of exportation, especially from Ireland. In 1838 there were exported of the produce of the United Kingdom 42,161 barrels of beef and pork of the declared value of £148,403; about two-thirds of which were sent to the West Indies; and the remainder chiefly to Australia, British America, Mauritius, and India. In the same year 13,108 cwts. of foreign salted beef were imported; only a small part of which, however, was entered for home consumption.

The importation of fresh, or corned, or slightly salted beef for home consumption is prohibited by 3 & 4 Wm. IV. c. 52, § 58-60; and, by 3 & 4 Wm. IV. c. 57. § 43, foreign beef exported from the warehouse must be taken on board as merchandise only, and not consumed as stores.

A barrel of Irish mess beef contains 25 pieces, each of 8 lbs., or 200 lbs.; a tierce, 38 pieces, or 304 lbs.; a firkin, 25 pieces, each of 4 lbs., or 100 lbs.

BEEF-WOOD, the produce of a species of Casuaracea, which grows in New South Wales, is a hard, close-grained, reddish wood, variegated with dark and white streaks. It is imported in logs of about 9 feet long by 13 inches broad; and is principally used in forming borders to work in which the larger woods are em-

ployed. BEER (Fr. Bière. Ger. BEER (Fr. Bière. Ger. Bier) is a fermented liquor, made from the malt of barley, and flavoured with hops. It may be called the wine of barley. A variety of kinds are made; those in use at present being distinguished by the names of Ale, Porter or Strong Beer, Table Beer, and Small Beer, which differ little except in strength, and in the mode of preparing the malt from which they are manu-

factured

Ale is brewed from malt which has been dried by the application of only a slight heat, and is of a more sirupy consistence and sweeter taste than porter. The best kinds made in this country are the Scotch and Burton ales. Scotch ale is distinguished for paleness of colour and mildness of flavour; the taste of the hop never predominates; and it is perhaps more near to the French pale wines than any of the other ales that are brewed in this country: it is like them too the result of a lengthened fermentation. The general mode of charge is by the hogahead (= 1) lengthened fermentation. The general mode of charge is by the hogshead (= 1g barrels or 54 Imp. galls.), for which from £3 to £8 are paid according to quality. This ale is made chiefly in Edinburgh, also at Alloa and Prestonpans. Button ale, brewed at the place of that name in Staffordshire, is prepared from the palest malt and hops, as, if it be not as pale as a straw it will not pass with consisseurs. It is also distinguished for strength, flavour, and sweetness. It is usually charged by the gallon, as the sizes of the casks differ. Besides the Burton ales, those of Nottingham and Birmingham are sent to the London market.

Porter, or strong beer, is a potent fine liquor, transparent, and of a beautiful brownish colour. It is brewed in the same way as ale, with this difference, that in making malt for porter, a much higher temperature is applied, by which it is slightly burned, so that the wort got from it has a dark colour, and a peculiar it is slightly burned, so that the wort got from it has a dark colour, and a peculiar bitter taste. Other substances, however, besides malt and hops, are known to be sometimes used to improve its flavour and appearance, though the use of such substances is prohibited. Different kinds of porter are known in trade by particular names and marks. Mild beer is beer newly brewed; entire consists chiefly of that made expressly for the purpose of keeping; broan stout is a fine strong kind of porter: the degrees of strength are in some cases marked with an X (single X), XX (double X), and XXX (treble X). For a fuller account of the different kinds of porter, see "Art of Brewing," Library of Useful Knowledge. The price of a hogshead varies, according to quality, from about £2, 12s. to £5, 2s.; namely, X, or stout, £2, 12s.; XX, or brown stout, £3, 12s.; XXX, or double brown stout, £4, 4s.; imperial, £5, 2s. London is the chief seat of the manufacture, but Dublin porter is also celebrated. Of late years a general preference is given to mild ale instead of porter; and several of the most eminent London brewers have had to change their manufacture to suit the altered taste of their customers.

Small beer and Table beer are weaker liquors, made either by mixing a large pro-ortion of water with the malt, or by mashing what is left after the porter or ale wort is drawn off, with a fresh quantity of water. The names of spruce beer, giner beer, &c. are given to other inferior beverages, consisting of a saccharine liquor, artially fermented, and flavoured with peculiar substances.

The excise duties formerly levied on beer were abolished from and after October 10, 1830, by 1 Wm. IV. c. 51; but a considerable revenue is still derived from the licenses payable for the privilege of manufacturing and selling it, and from the duty on malt.

The Manufacture of Beer is regulated by different statutes. Brewers are required to take out a license from the excise, and to "enter" their premises under a penalty of £200, and forfeiture of the mash-tun and materials. No security is required for the license. Brewers are prohibited from having on their premises any raw or unmalted grain or corn, under forfeiture of the same, and a penalty of £200 (1 Wm. IV.c. 51). The adulteration of beer is also prohibited; and any brewer or dealer in beer having in his possession, making, using, or mixing with any worts or beer, any other articles than malt and hops, shall forfeit such articles and the vessels in which they are contained, and pay £200 for each offence. Druggists or others delivering to any brewer, or dealer, knowingly, any colouring other than unground brown malt, are subject to a penalty of £500 (56 Geo. III.

The license duty imposed on brewers shall be paid according to the quantity of malt used by them, reckoning a barrel of beer (36 Imp. galls.) for every two bushels of malt (6 Geo. IV. c. 81; 1 Wm. IV. c. 51).

The Sale of Beer in England is principally regulated by the acts 11 Geo. IV. and 1 Wm. IV. c. 64, 4 & 5 Wm. IV. c. 85, and 3 & 4 Vict. c. 61, the chief enactments of which are the following:

of which are the following:

A party requiring a license for selling beer, ale, and porter, by retail, must produce to the officer of excise a certificate from an overseer of his locality, to the effect, that he is an actual resident in the house for which he claims, and stating the amount in which he is rated to the poor (3 & 4 Vict. a. 61, § 2); must enter into a bond to the commissioners of excise, with one surety of £20, or with two of £10 each, for the payment of any penalty or sum of money, not exceeding the amount of such £30 or £10 respectively, which shall be incurred for any offence against this act, by the party to whom such license shall be granted; and no person licensed to sell beer by retail, or not being a householder paying the poor-rates, shall be surety in any such bond (1 Wm. IV. c. 64, § 4, 5). By the late act, licensed retailers must enter all their premises with the excise, under the arrangements of the general excise act [Excise] (3 & 4 Vict. c. 61, § 9).

Every person applying for a license to sell beer to be drunk on the premises, to deposit with the commissioners a certificate of good character, signed by six rated inhabitants of the parish, no e of whom shall be maltsters, common brevers, or persons licensed to sell spirituous liquors or beer or cider by retail; but if there are not ten rated inhabitants in the place, the certificate of the majority of them to be sufficient. Such certificate to be signed by overseer as to rating, under a penalty for refusal of £5 (4 & 5 Wm. IV. c. 64 repealed, and in lieu thereof there shall be payable for any license to sell beer off the premises, £1, 1s., and on the premises £3, 3s. (thid. § 13). Penalty for making or using false certificates. £50; and licenses obtained on false certificates to be vide. Licenses under the said act not to authorize persons to hold licenses for sale of wine. Penalty on persons licensed under the said act not to authorize persons to hold licenses for sale of wine.

the void. Licenses under the said act not to authorize persons to hold licenses for sale of wine. Penalty on persons licensed under the acts permitting wine or spirits to be consumed on the pramises £50, besides excise penalties and forfeiture of the spirits, &c. and of the license. Penalty on unifocused persons selling beer and cider by retail, £5, besides excise penalties. There is a similar penalty against persons allowing beer to be drunk on the premises, when the license is for the beer drunk off the premises (3 & 4 Vict. c. 61, § § 6, 13).

The name and surname of the party licensed to be painted on a board over the door "in letters true inches at least in length, in white upon a black ground, or in black upon a white ground," together with the words "licensed to sell beer by retail," "not to be drunk upon the premises," ("to be drunk on the premises") [1 Wm. IV. c. 64, § 6; and 4 & 5 Wm. IV. 8, 8, § 18).

Certificate not to be required for houses in London or Westminster, or any parish or place within the bills of mortality, nor any city or town corporate, nor within the distance of one mile from the polling place of any town returning a member to Parliament, so that the population according to the last parliamentary census shall exceed 5000 (4 & 5 Wm. IV. c. 85, § 21). By the state, no premises can be licensed unless they be rated at £15, if in London, or within a mile house polling place of a town having 10,000 inhabitants; or at £11 where the population is above 2500; or at £3 if situated elsewhere (3 & 4 Vict. c. 61, § 1).

ACCOUNT of the Number of Licenses granted for the Manufacture and Sale of Beer in the United Kingdom, together with the amount of Duty thereon, in the Year ended January 5, 1838.

	England. Scotla		land.	Ireland.		
	No.	Duty.	Nu.	Duty.	No.	Duty.
Brewers of strong beer not exceeding 20 barrels	8.998	£4,499	62	£31	29	£1
exceeding 20 and not exceeding 50	8,520	8,590		24	1	
50 100	10,445	15,667			11	10
100 1000.	18,306	36,612			11 55	110
1000 barrels	1,597	13,825			146	154
Brewers of table beer	14	13	90			100
Retail brewers under 5 Geo. IV. c. 54	18	94				
Sellers of strong beer only, not being brewers	979	3,084	23	72	60	18
Beer retailers whose premises are rated under £20	39,926	41,922	16,293	17,108	19,175	20,13
£20 or upwards	15,824	49,846	790	2,488	1,623	5,113
Retailers of beer, cider, or perry, under 1 Wm. IV.			100	1		17.
To be drunk on the premises	39,909	125,691				
Not to be drunk on the premises	5,291	5,556			5.	2.0

The Exportation of Beer is regulated by l Wm. IV. c. 51, § 9-14. A drawback of 5s, is payable for every barrel of 36 imperial gallons exported to foreign parts. But before any debenture shall be paid for such drawback, the exporter, or his principal clerk or manager, shall make oath, before the proper officer of excise, that such beer or ale was exported as merchandise, and no part thereof for the ship's use; and that, according to the best of his knowledge and belief, the same has been brewed wholly from malt which has paid the duty of 2s. 7d. a bushel. He shall also specify in such oath the time when, and the place where, and the brewer, being an entered and licensed brewer for sale, by whom such beer or ale was browed, and that the quantity of malt used in browing was not less than 2 imperial bushels for every 36 gallons of such beer or ale. Penalty for false statements, £200, and the debenture is void.

The art of preparing ale and beer for warm climates has now attained a high degree of excellence; but the quantity exported is inconsiderable, when compared with what is consumed at home. It is principally sent to the East and West Indies, Australia, United States, and Brazil. In 1836, 15,148 tuns (each of 216 gallons) were exported, of the declared value of £270,915; in 1837, 15,588 tuns, declared value, £273,122; in 1838, 18,327 tuns, declared value, £317,359.

The import duties on beer and ale are prohibitory, and none is imported.

Historical Notice.—The use of a fermented liquor from barley is of high antiquity, not only in the north of Europe, but even in Spain and Egypt. Ale was a favourite beverage of the andest Scandinavians, and it was an article of their belief that drinking large draughts of it formed one of the chief felicities of heroes in the Hall of Odin. In England, ale appears from a very early period to have been regarded as one of the necessaries of life; but down to the era of the Reformation, the use of wine was also very general;—it being both extensively manufactured from vines reared in the southern counties, and imported on a considerable scale from the Rhine and other parts. The decay of the ecclesiastical gardens at that time, however, and the greater encouragement then given to the growth of grain and the culture of hops, gradually led to the more extended use of ale, which, from the period just stated, may be regarded as peculiarly the national beverage of England.

In anoient times, ale was subject to a variety of statutory regulations in reference in the national land.

of England.

In anoient times, ale was subject to a variety of statutory regulations in reference to its price and wholesomeness; but it was not made an exciseable commodity until 1643. The beer duties varied at different periods; and at length were abolished in Ireland in 1795, and in Britain in 1830. The rates levied betwirt 1802 and 1830, were 10s. per barrel (old measure) on strong beer, and 2s. per barrel on table beer, which yielded in the year 1829, in England, £3,135,568; in Scotland, £79,414; in all, £3,305,982. The quantity brewed during the same year in Pirtain, amounted to 7,735,598 barrels, of which 6,060,247 barrels were strong beer. No record exists of the quantity made since the abolition of the duty; but there can be no doubt that it has very considerably increased.

ably increased.

In the same year (1830) in which the duties on ale and beer were repealed in Britain, by I Wm. IV. c. 51, another act of even greater importance, not only to the traders in ale and beer, but to the community generally, received the sanction of the legislature. This was the act I Wm. IV. c. 64, already mentioned. Under its provisions, which came into operation on the 10th October 1830, any person could obtain a license to sell ale, beer, and porter by retail in England; their privilege being derived from an excise license costing two guineas, and renewable annually. Previously, the Justices of the Peace were alone empowered to grant licenses for the sale of malt liquor. The acts of 1834 and 1840 (4 & 5 Wm. IV. c. 85; and 3 & 4 Vict. c. 61) introduced some new regulations which ought perhaps to have been considered necessary from the first opening of

see liable to be misconducted as that of the sale of fermented liquors. The act of 1834 inceed a distinction in England between those who sold beer, ac. for consumption on issue, and those who sold it only to be consumed elsewhere. Since the passing of the pand 1834, the number of licensed retailers has increased in every part of England; now probably reached a point at which it will remain nearly stationary, at and Scotland, the fermented liquor most commonly used is whisty, and the quantity summed is inconsiderable, compared with England. [Malt. Hops.]

a plant, one species of which (Beta vulgaris) is distinguished by its large i root. Of this species the chief varieties are,—red beet, which has been ivated in our gardens for the table; white beet, extensively used in France r parts of the Continent, for the manufacture of sugar [SUGAR]; and field ANGEL WURZEL] used as food for cattle. Another species of beet producing t leaves only (B. hortensis), forms one of the principal culinary vegetables assantry of France, Germany, and Switzerland.

HUM, a kingdom situated in the W. of Europe, betwixt lat. 49° 27' and I., and long. 2° 37' and 6° E.; and which, prior to the revolution of 1830, with Holland the United Kingdom of the Netherlands. It is bounded N. by with Holland the United Kingdom of the Netherlands. It is bounded N. by E. by Prussia, S. by France, and W. by the North Sea. Area, excluding the of Luxemburg and Limburg, now subject to Holland, 11,351 British square Provinces and population in 1839: Antwerp, 365,173; Brabant, 604,950; idera, 636,890; E. Flandera, 769,407; Hainault, 643,410; Liege, 400,780; 5, 151,617; Luxemburg, 167,885; Namur, 232,825; total, 3,972,937; of early 300,000 are Germans and Dutch, the rest Belgians, that is Wallooms nings, belonging to the Greco-Latin stock and speaking a French dialect. Brussels; pop. in 1839, 104,713. Government, a constitutional monarchy, enate and house of representatives; the members of both chambers being by those citizens who pay not less than 20 florins (33s. 3d. sterling) annually taxes.

sais in general a level country, except in the provinces of Liege and Namur, where the seemes irregular and in some parts hilly. The soil of the flat country is in most parts and; but is rendered exceedingly fertile by the constant application of manure, to sigh the attention of the cultivator is especially directed to the rearing of cattle. The seembles that of the S. of England, but more variable; and the common objects of re wheat, rye, barley, oats, buckwheat, potatoes, turnips, hemp, flax, beet, hops, and with artificial grasses; a variety of fruits are also grown, and some tobacco. About the country are under cultivation, and of the remainder, the greater part is occupied, towns, roads, canals, and railways, which cannot be deemed unproductive. The most idivated provinces are those of the north and west, which in their flatness, fertility, dikes, is, closely resemble Holland; and are so thickly inhabited as to present the appearance ntinuous village.

is viscoly resemble Holland; and are so thickly inhabited as to present the appearance ntinuous village.

meral productions are numerous and abundant, particularly in the S. and E. portions of tom, comprehending Hainault, Namur, Luxemburg, and Liege; and the working of settitutes a valuable branch of the national industry. Of the mineral products, the first in mportance is coal, the extraction of which employed in 1835, 31, 190 men; and there were 22,000,000 hectolitres, worth 32,000,000 francs. The three great centres of the coal, a Mons, Charleroy, and Liege. Iron mines are numerous, especially in the district the Esmbre and the Meuse; and in 1835, the quantity of prepared ore worked up was cose, corresponding to double that Ross, the quantity of prepared ore worked up was cose, corresponding to double that quantity taken from the mines. Lead is found in Namur, and in Luxemburg, especially at Longrilly; copper in Hainault and Liege; samur and Hainault; besides which the mineral products of the S. and E. provinces emagenese, calamine, sulphur, and alum, also various kinds of stone, slate, marble, and for the manufacture of porcelain.

suffactures, Belgium formerly excelled all other states, but they gradually declined while try was under the dominion of Spain, and became comparatively inconsiderable. Since chief scats of which are at Verviers, Liege, and Dalhem; carpets are made at Tourses at Ghent, & Nicolas, Termonde, Courtray, Ninove, and other places. The ottom was, in which there is invested in fixed capital in buildings and machinery about 0 france, employs upwards of 190,000 hands; Ghent, & Nicolas, Antwerp, and Mechlin has long been celebrated; and ribands of every kind are made in large at Antwerp, Tournay, and Ypres. The smelting and manufacture of iron, copper, and ried on extensively from the abundance of these metals and of coal, and charcoal from a; the principal groups of forges are between the Meuse and the Sambre, at Charleroy, e hanks of the Meuse, extending from its entrance into Belgium to

articles. Much of the rapid progress observable in almost every branch of industry of late years is due to the facilities and encouragements afforded by the government, but individual enterprise has been also conspicuous. Amidst many instances of this kind, there is one in particular so essentially national to Belgium, so identified with its prosperity, and of a celebrity so truly European, that it is impossible to leave it unnoticed. We allude to Mr John Cockerill of Liege, one of the most distinguished persons who has yet appeared in the manufacturing world. He is concerned in upwards of 50 manufacturing establishments; Germany, France, and Poland possess some of them; but the greatest number are situated in Belgium. Of these the most remarkable for its intrinsic qualities of vastness and solidity, as well from its being the seat of government, so to call it, of Mr Cockerill's scattered empire of mechanical enterprise, is that of Seraing, on the banks of the Meuse, near Liege, where no fewer than 3765 men are employed in coal-mines, iron-works, blast furnaces, and in the manufacture of steam-engines and other machines.

The internal commerce of Belgium is facilitated by magnificent rivers, particularly the Meuse and the Scheidt, the latter being navigable as far as Cambray in France. There are also numerous cansis. We can only mention the great Northern Canal, from Neuse on the Rhuse (in Prussia) by Venloo on the Meuse to Antwerp, and with which communicate, by means of the Scheidt, the Lierre and Bruges canals; the Ostend and Dunkirk canals, reaching the act at different points; the Brussels canal; and the Louvain canal. The railways, likewise, owing to the fistness of the country, have been introduced with a success unknown even in Britain. According to a law passed in 1834, it was provided that a system of railroad should be established in the kingdom which, having Mechilin for its centre, should lead towards the east by Louvain, Liege, and Verviers, to the Prussian frontier; towards the north to Antwerp;

	Value	of Import	a into Belg	ium.	Valu	e of Export	from Bel	gium.
	1831.	1832.	1833.	1834.	1831.	1832.	1833.	1834.
France				1,425,952		2,420,365		
Holland	404,419	348,399	730,426	1,073,436	281,826	321,765	708,046	712,274
Towns, & Ger- many.	448,474	1,166,399	1,284,820	1,064,743	1,188,953	1,288,684	862,425	1,484,344
Great Britain				2,102,649	528,743		414,154	
Russia United States	54,463			180,044 (710,876	l,	23,036	10,205	22,065 ( 57,500
Cuba Hayti	327,802	1,215,723	935,722	298,315 166,084	14,486	28,641	85,084	24,825
Brazil	280,763			399,367	120,000		10,984	
Other countries	269,383		<u>-</u> -		43,454		129,153	
Total,	3,920,523	9,336,301	8,700,745	7,952,677	3,862,211	4,449,678	4,446,669	5,878,050

Since 1834 the trade has no doubt increased, though the shipping possessed by Belgium still remains inconsiderable. At the revolution in 1830, many of the Belgian shipowners placed their vessels under the flag of Holland, as the latter retained all the colonies which formerly belonged to the two kingdoms jointly; and though some increase has aince taken place, yet, on 31st December 1837, the number of merchant vessels belonging to the Belgian ports (including river ports), was only 156, and their tonnage 21.690; this included 5 steamers, but was acclusive of about 100 fishing aloops. Board of Trade Tables, vol. vil. p. 285.)

The imports from the United Kingdom consist partly of foreign and colonial merchandise, but the imports from the United Kingdom consist partly of foreign and colonial merchandise, the chiefly of British produce and manufactures. The declared value of the latter imported from 1831 to 1838 was as follows:—1838, £509,899; 1833, £886,429; 1834, £759,059; 1835, £318,487; 1836, £389,975; 1837, £384,917; 1838, £1,088,010; which last is equivalent to two-thirds of the British exports to Holland and Belgium jointly in 1831. The imports from Britain chiefly consist of sheep's wool, woollen, linen, and cotton yarns, machinery, iron, steel, hardware and cuttery,

specially the finer kinds, cotton manufactures and small wares, woollen cloths, silks, brass, coper and pewter manufactures, and sail. A considerable portion of these goods, specially the arms and cloths, are not intended for consumption in Belgium, but are sungisted across the frack frontier; this is pearly done by dogs trained for the purpose by being pampered in France, as half-starved and otherwise ill-used in the former country.

The bonding yards are at Antwerp, Bruges, Brussels, Courray, Ghent, Liege, Louvain, Mechis, Moss, Riesport, Oatsand, Ruremonde, Tournay, and Venico.

Belgium communicates with the sea by Antwerp, Ostend, and Nieuport, by the canal of Bruges to Oosburg, by the canal of Dunkirk to Furnes, by the canal of Chent to Terneusen, by the casal of Termonde to Hulst, by the Scheldt from Flushing to Antwerp, by the same river and the casal of Willebroek from Brussels to Antwerp, and by the canal of Louvain and the Scheldt from Louvain to Antwerp. But the only sesports of any consideration are Antwerp and Ostend.

Asserp, a strongly fortified and magnificent town, is situated in 51° 14′ N. and 4° ½° E. on low ground, on the right bank of the Scheldt, where the river makes a considerable bend. Population in 1838, 77, 162. It is about 45 miles from the mouth of the Scheldt, reckoning from Flushing, where weasels bound for Antwerp must take a Dutch pilot as far as Lillo. The river at Antwerp is about 400 yards broad, and large vessels may sail up to the quay, and into a large basin; the depth at low water in front of the city being from 32 to 42 feet. It is commerce is still considerable, though far below what it was in the fifteenth and sixteenth centuries, when it had a population of 900,000, and 3000 vessels annually entered its port. In 1839, 998 ships arrived; 650 in 1830; and only 382 in 1831; but since this last year the shipping has greatly increased, and in 1830; and only 382 in 1831; but since this last year the shipping has greatly increased, and in 1830; and only 382 in 1831; but sinc

# coney, Finances, &c. loans, and in various ways facilitates commerce. Its capital (exclusive of a reserved fund) consists of 50,000,000 florins, or 105,820,000 francs (£4,166,695), and it issues notes to the amount of 40,000,000 francs, in sums of 50,100,500, and 1000 francs. The Bank of Belgium at Brussels was founded in 1835, with a charter for 25 years. Its capital is 20,000,000 francs, and its banking operations are similar to the society just named. Both are in part under the control of the government, and possess numerous dependencies. In 1837, the Commercial Bank of Antwerp was instituted with a capital of 25,000,000 francs; and numerous other institutions of the same nature exist in different parts of the kingdom. Finances.—The public revenue in 1839 amount—to £4,476,613. The national debt consists, 1st, of 100,000,000 francs, borrowed in 1831–32, at 5 per cent., chiefly for the organisation of the arm; 24,07 30,000,000 MEASURES, WEIGHTS, MONEY, FINANCES, &c.

MEASURES, WEIGHTS, ME
Measures and Weights.—The French metrical
system was introduced in 1820.

The following old measures are still partially
used:—The Answers slik ell = 27:33 Imp. inches,
and woollen ell = 26:47 Imp. inches; the Brabant
ell = 27:55 Imp. inches; the sam of 50 stoops =
325 Imp. galls; the veite = 4·1 Imp. galls; the
last of 37 y ivertels = 102 35 lbs. avoird. The Brabant heagus is 6076 yds.

Messy.—The general monetary unit is now the

beat beague is 6076 yds.

Mossy.—The general monetary unit is now the Preach franc, which is divided into 100 centimes, and equal 98d. sterling. In some places the Dutch florin or guilder (= 1s. 8d. sterling) is still retained, particularly in foreign exchanges; and in others the Brabant florin; the latter is divided into 20 sous, each of 12 deniers; 6 florins Dutch or Netherlands currency = 7 florins Brabant acurrency = 7 florins Brabant acurrency; 189 Dutch florins = 400 francs; and 110 florins 5 sous Brabant currency = 200 francs. The national coins are similar to those of Frances.

The usance of bills from London is 1 months
The usance of bills from London is 1 months
atte. No days of grace are allowed.

Banks.—The Societé Générale pour favoriser
Findustrie, instituted in 1822, with a charter for
years, discounts bills, receives deposits, makes

BELL-METAL, an alloy consisting of three parts of copper and one of tin. little zinc is added to small shrill bells.

france, corrowed in 1835, at 5 per cent, emeny of or the organisation of the arm; 2d,0730,000,000 francs, borrowed in 1836, at 4 per cent, for railways and other means of communication; 3d, of a floating debt of 25,000,000 francs, at 3) per cent, principally for railways and roads; total, 155,000,000 francs, or £5,200,000. This is

BEN-OIL, a fat or greasy oil procured by expression from the decorticated eds of the Guilandia moringa, a tree which grows in Ceylon, Arabia, Egypt, and thiopia. It is inodorous, and does not readily become rancid; hence its excel-

lence for the manufacture of jasmine, tuberose, and other scented ils.

BENZOIN, BENJAMIN, or FRANKINCENSE, is the concrete resinous memory of the styras benzoin, a tree growing in Sumatra, Java, and Borneo. It is sometimes called a gum, but appears rather to be intermediate between resins and balsams. Benzoin is now chiefly employed to yield benzoic acid, and for other purposes in medicine. It is also used as a cosmetic, and to burn in censers in Roman Catholic churches.

"Bensore acrust in large masses, on which the impression of the reed mats is visible. It is quite dry, and easily pulverizable, of a brownish-red colour, spotted with clear red, and, in proportion to its finences, has intermixed a larger number of tears (Benzoe ampodatoides), resembling in size and form almonds, with an even fracture, having a greasy lustre, and translucent; while the mass is opaque, uneven in its fracture, and occasionally porous. Its taste is sweetish, balasmic, and resinous; its smell, especially when rubbed or kindled, pleasant and balasmic. Sp. gr. 1163. The large masses, quite opaque, of a brownish or blackish colour, and destitute of white grains, is called hemoin in sorts." (Dancare Dispensatory.)

Bestone & CID is commonly extracted from benzoin; but it exists also in storax, the hasams

of Peru and Tolu, and other substances. "The usual process consists in boiling finely powdered gum benzoin in a large quantity of water, along with lime or carbonate of potash, by which means a benzoate is formed. To the solution, after being filtered and concentrated by exporation, mariatic acid is added, which unites with the base, and throws down the benzoic acid. It is that dried by a gentle heat, and purified by sublimation "(Terrier's Chemistry). Sublimed benzoic acid, or fowers of benzoin, which should alone be used for medical purposes, occurs in whis needle-like prisms, of a floculent appearance when in mass, with a soft, silky lastre; tasts, at first sweetish, but afterwards pungent; odour peculiar, and highly characteristic. Sp. gz. 0.5%. It is scarcely soluble in water, but completely in alcohol.

BERGAMOT, the fragrant fruit of the Bergamot orange-tree (Citrus Bergamis), from the rind of which an essential oil of delicious quality is obtained, both by pressure and distillation. This oil or essence is limpid, fluid, and yellowish, with a pressure and distillation. This oil or essence is limpid, fluid, and yellowish, with a smell resembling that of oranges. Sp. gr. 0.888. It is used as a perfume.

BERMUDAS. [West Indies.]

BERRI, a Turkish road measure, equal 1826 Imp. yards.

BERRIES are soft and succulent fruits, having their seed lying loosely among pulp. A description of those chiefly imported will be found under the heads of bay, juniper, and yellow berries.

BERVI. an orange that these discussions with the property of the perfuse.

bay, juniper, and yellow berries.

BERYL, an ornamental stone, differing little from emerald, except in colour.

The emerald is green; all the varieties of other colours, tinged more or less yellow the emerald is green; all the varieties of other colours, tinged more or less yellow. and blue, or altogether colourless, are beryls. Common form, the hexahedral prism; transparent, translucent, or opaque; lustre, vitreous. Sp. gr. 275. Localities, Brazil, Siberia, France, and United States. Such varieties of beryl as are clear, transparent, and exhibit brilliant shades of sky-blue, or mountain-green, are denominated by lapidaries aqua marine, or precious beryl. They are principally brought from the Brazils, and occur in considerable masses. (Phillips' Mineralogy.)

BETEL, an East Indian plant (Piper bete), the leaf of which, mixed with the fruit of the Areca palm (A. catechu), commonly called betal as mixed with the

fruit of the Areca palm (A. catechu), commonly called betel, or pinang nut, and fine lime [Снимы], forms a hot and acrid masticatory, in almost universal use in India and the Malayan Archipelago. The mixture is used by both sexes, and at all ages. It is said to be aromatic and stomachic, and also to produce intoxication

in those not habituated to its use.

in those not habituated to its use.

The chewing of betel forms an important branch of eastern etiquette. Marsden status "this custom is universal among the Sumatrans, who carry the ingredients constantly about them, and serve them to their guests on all occasions; the prince in a gold stand, and the poor man is a brass box, or mat bag. The betel-stands of the better ranks of people are usually of silver, espossed with rude figures. When the first salutation is over, the betel is presented as a token of politeness, and an act of hospitality. To omit it on the one hand, or to reject it on the either, would be an affront; as it would be likewise in a man of subordinate rank to address a great man without the precaution of chewing it before he spoke. All the preparation consists in spreading on the sirth, or piper betel leaf, a small quantity of the chunam, and folding it up with a siles of the pinang-nut. From the mastication of these proceeds a juice which tinges the saliva of a bright red, and which the leaf and nut, without the chunam, will not yield. This hue being communicated to the mouth and lips is esteemed ornamental; and an argreeable flavour is imparted to the reath. The juice is usually (after the first fermentation produced by the lime), though so always, swallowed by the chewers of betel." (History of Sumatra.)

Betel-Nut, or Areca, forms an article of extensive commerce from port to port in India; and a very large quantity is annually carried to China. The nuts are seldon imported into Britain, though Mr Milburn thinks they might be of use in some manufactures, as they are employed in dyeing cottons in Coromandel and Malabar.

BEZANT, a gold coin so called from Byzantium, the ancient name of Constantinople, which, during the middle ages, furnished most of the European kingdoms.

with gold money. Bezants were the solids of the old scale; they were six to the ounce, and were in use till after the time of William Rufus. Bezant appears likewise to have been a term applied to all kinds of gold coin, and it was succeeded in

the same general sense by the gulden or florin.

BEZOAR, an animal concretion highly valued in the East, where it is supposed to possess many extraordinary medicinal virtues. The greater portion is procured from the intestines of ruminating animals. The most highly valued is obtained from the stomach of the Capra aegagrus, or wildgoat of Persia. Besoars

busined from the somethod in Capra aggarts, or windgest of Fersia. Bestars have long fallen into merited disuse in Europe.

BILL OF ENTRY, a note of the particulars of goods entered at the Custom-house, delivered with certain duplicates to the collector or comptroller of the pert, according to the terms of the Customs Regulation Act, of which an abridgment will be found under the head Customs.

BILL OF EXCHANGE may be defined a written order directing one party to pay a sum of money to another—either the person who gives the order or some third party—at some day fixed or ascertainable. The individual who issues the order BIL 63 BIL

is called the drawer; the person to whom it is addressed is called the drawee icalled the drawer; the person to whom it is addressed is called the drawes [Dawer and Dawer], until he consent to honour the draft or obey the order, after which he is called the acceptor [Acceptor]. The bill may be passed from had to hand by delivery or indersation, according to circumstances [Indorsation], and it he latter case, the person who makes over is called the inderser, and the person who receives the indersee. He who is in the legal possession of the bill, and the obligation contained in it, is called the holder or the payee. Bills of trahange, as one of the most prompt and powerful engines in conducting trade, are pentiarly privileged by the law, requiring few words, and no solemnities of treation. There is no particular form for a bill of exchange required by law, farther than that the mandate to pay in money be distinct, and the person who is to pay, the person who is to receive, and the time of payment shall be ascertainable beyond a doubt. A mere request to pay money is not a bill, for the drawee is presumed you'd a doubt. A mere request to pay money is not a bill, for the drawee is presumed to be the drawer's debtor, and the bill must be an absolute assignment of the debt; or is an acknowledgment of debt, or a promise to pay which is part of a bargain or the sale of goods. Where a bill has all the apparent requisites, though an exfor the sale of goods. pression which takes it out of this species of document be fraudulently introduced to escape observation, it would appear that it will still be held a bill against the committer of the fraud. This was held where the word "at" was introduced in small letters within the tail of the S of Sir in the address to the drawee very small letters within the tail of the S of Sir in the address to the drawee (Allan v. Mawson, 4 Cossp. 115). An order to pay in any thing other than cash is not a bill, as "in East India bonds," "in bank-notes," &c. The amount must be specific, and therefore the addition of the words "or whatever else may be due," would vitiate a bill. The money must be payable "at all events," and any condition which may affect the certainty of the declared intentions of the parties to hold it an absolute order to pay at some time or other, will vitiate the bill, as, where A B agrees to pay when C D shall marry, or at a certain time if C D be alive then, or if C D shall have disposed of certain property. From the time when a bill is drawn and delivered, it becomes by the operation of the contract of mandate, a is grawn and delivered, it becomes by the operation of the contract of mandate, a document of debt in favour of the payes, for he who in fulfilment of an obligation gives an order on another to pay, becomes himself responsible on that other not performing. If the drawes is not indebted to the drawer, or as it is commonly termed, has "no effects," he will not be liable, even though he has accepted, to the drawer, but third parties who have received the paper for value, are not affected by the obligations between the original parties, otherwise than as they appear on the bill. [ACCOMMODATION BILL.]

A drawer generally anneads his need signature at the foot of the model.

A drawer generally appends his usual signature at the foot of the mandate. The acceptor to whom it is addressed generally signs below the drawer, either with or without the word "accepts" before his name. An indorser commonly puts his name on the back, with or without a direction to pay to a particular person. [Drawes. Acceptor. Indonses.] It is a common practice to mention on the face of a bill that it is " for value received;" but this is not necessary, and in the general where a bill has been originally obtained through fraud, or in the case of a transfer by delivery by a person not entitled to make delivery, or in that of a bill which has been stolen. In Scotland the presumption of value is so strong that no evidence will be received to contradict it but the writ or oath of the party pleading it. Persons may come under general obligations as to bills which have to be made specific by the acts of others. Thus if one makes a bill blank in the name of the payee, any bona side holder is entitled to fill in his own name. A person who delivers a blank bill stamp, drawn or accepted, is liable for whatever sum, covered by the stamp, may be filled in. Bills may be subscribed by procuration. Whoever takes such a bill, however, must assure himself of the procuration. Winoever takes such a bill, however, must assure himself of the procurator or agent's authority to grant it, for if he exceed his powers, the bill will not be effectual against his employer. A person who signs "per procuration" should mention that he does so, otherwise he will be personally liable.

Bills of exchange are divided into foreign and inland; the former are drawn in one country and payable in another, the latter are drawn and payable in the same country. A bill drawn in one of the three British kingdoms on a person resident in another, is, for some purposes, considered a foreign bill. The peculiar privileges which attach to bills as negotiable instruments, were first awarded to foreign bills. or to those drawn in Britain and psyable abroad, and arose out of the absurd notions regarding the balance of trade. By 9 & 10 Wm. III. c. 17, and 3 & 4 Anne, c. 9, in England, and by the act 1696, c. 36, in Scotland, inland bills were placed in the same situation with foreign; and in most essential points, the laws as to both are analogous to each other. The chief distinction is in the practice of pretest in England, which is necessary on occasion of the dishonour of a foreign bill, but is limited in effect and practice in inland bills. [Protest.] Foreign bills are generally drawn in several sets or parts, transmitted by different conveyances, in order that if any one or more should be lost, another may arrive safe for being presented. Each bears that it is payable on the others not being paid, as, "pay this my second bill of exchange, first and third of the same tenor and date not being paid," &c. The drawee of a bill drawn in sets should only accept one of the sets, as it is held that if he accept one set, and afterwards pay another set, he will not be liberated from the claim of a bona fide holder of the accepted ones.

By special statute in England, all bills under 20s. are void, and those between that sum and £5 must be made payable within twenty-one days after date, contain the name and description of the payee, and bear date at the time of making. They must likewise be attested by a subscribing witness (15 Geo. III. c. 51, 17 Geo. III. c. 30, and 27 Geo. III. c. 16). [Indorsement.] Persons negotiating in England bills or notes under £5, or on which less than £5 remains undischarged, made in Scotland or Ireland, or elsewhere out of England, forfeit a sum not less than £5, or more than £20 (9 Geo. IV. c. 65, § 1). Bills of exchange must be on a proper stamp. In Britain there is a distinction in the scale of duties for those drawn not exceeding two months after date, or sixty days after sight, which are said to be at short date, and those at longer periods, which are said to be at long date (55 Geo. III. c. 184, Sched.). There is no such distinction in the scale of duties for those drawn not exceeding two months after date, or sixty days after sight, which are said to be at short date, and those at longer periods, which are said to be at long date (55 Geo. III. c. 184, Sched.).

There is no such distinction in the scale of the Irish stamp act, 56 Geo. III. c. 56. There are separate tables for bills drawn in sets, each set requiring to be stamped. The principal exemptions are, bills issued by the Bank of England; bills drawn in pursuance of the acts for paying and supplying the army and nay (55 Geo. III. c. 184, Schedule). By 9 Geo. IV. c. 49, § 15, drafts on banker within fifteen miles of the place of drawing are exempt, provided the place where within fifteen miles of the place of drawing are exempt, provided the place where the draft is issued be specified, and they bear date on or before the day of issue, and do not direct payment to be made by bills or promissory notes. Although, as above stated, a document which is not an order to pay money "at all events," is not entitled to the privileges of a bill, yet an order to pay

Bills, though they are of the nature of a "chose in action," which is not strictly assignable, may be transferred from hand to hand or negotiated. [Chose in Actron.] In England, to enable this to be accomplished, there must be negotiable words, such as "or order," "or bearer;" in Scotland this is not requisite. A bill payable to A B, or order, is indorsable by A B, and payable to his indorsee. A bill payable to A B, or bearer, is payable to whosoever holds it, A B's name not affecting the nature of the document. The various parties upon a bill, besides the acceptor, indorsers, drawers, and others, become liable for its payment on failure of the acceptor. The acceptor's failure to pay is commonly said to be an act of dishonour. If the drawer erfuse acceptance, this likewise is dishonour, and is held to be such a prospective refusal of payment as entitles the holder to claim immediately from the drawer, or, if there be an indorser, on that indorser, who has recourse on the drawer; but to entitle him thus to recur on the original parties, there are obligations on the holder, without performing which he is held not to have duly negotiated. He must present the bill for acceptance and for payment on the proper occasions. [Passentment.] He must give notice of non-acceptance, or of

ment; and in particular cases he must have the bill protested in such cirnees. [Notice. Protest.] In Sootland due negotiation gives a bill which
irregularity on its face a peculiar privilege, by which it is held as the decree
urt, and put in immediate execution, unless cause can be shown for sus[Diligence, Summary.] Bills of exchange cease in England to be dos of debt on the expiry of six years from the time named for payment.
eo. IV. c. 14, § 3, no memorandum of part payment by the party receiving
it is sufficient to take a bill out of the rule. In Scotland, by 12 Geo. III.
37. and 23 Geo. III. c. 18, \$55. no action can be commenced on bills after 37, and 23 Geo. 111. c. 18, § 55, no action can be commenced on bills after rs from the time of payment. This provision does not affect the debt or ion on which the bill proceeds, which is still open to be proved otherwise. you Bills. Chitty on Bills. Thomson on Bills.)

# FORM OF ORDINARY INLAND BILL.

London, January 1, 1840.

| months after date, pay to me or order, One Hundred Pounds, for value received. John Smith.

r William Anderson, Merchant, Glasgow.

This admits of the following variations, according to circumstances:—Instead of "three after date," it may be "at sight," or at such a time "after sight," or at such a specified r

FORM OF A PROMISSORY NOTE.

London, January 1, 1840.

B months after date, I promise to pay to Mr John Smith, or order, One Hundred Pounds,
William Anderson. rariations above noticed, in regard to a bill, are all applicable, so far as they are consistent s nature of the document.

#### FORM OF A FOREIGN BILL.

days after sight of this Frast of Exchange (Second and Third unpaid), pay to the order of Lamb and Thompson, Five Hundred and Forty Pounds sterling, value received; and to account, with or without advice of him Walker, Esq., Liverpool. }

Means Forbes.

John Walker, payable at the office of Messrs Barclay and Company, London.

Mesers Barclay and Company, London.

maming of the payee admits of the same variations as are exhibited in an inland bill. The
payment may also be expressed in the various ways applicable to an inland bill. The term
ce is sometimes employed to express the period of running in foreign bills. It meens a
time fixed by custom as between any two places, and the period covered by a usance will
re depend on the places of drawing and payment. "An usance between this kingdom and
dam, Rotterdam, Hamburg, Altona, or Paris, or any place in France, is one calendar
from the date of the bill; an usance between us and Cadiz, Madrid, or Bilbao, two; an
between us and Leghorn, Genoa, or Venice, three." (Bayley on Bills, 251.)

LL OF HEALTH. [QUARANTINE.]

LL OF LADING is the acknowledgment given by the master of a ship for
shipped. It is a negotiable instrument. Several parts or copies are made
the for the use of the master, the others for the shipper, who, by means of
can give a title to the consignee or other person for whom the goods are
sd, to receive them. The following is an ordinary form of a bill of lading:

Shipped in good order and well-conditioned by John Smith & Co., in and unon

Shipped in good order and well-conditioned by John Smith & Co., in and upon the good ship called the Elizabeth, whereof is master for this present voyage William Nelson, and now riding in the river Douro, and bound for Leith, ten hogsheads red Port Wine, being marked and numbered as in the margin, and are to be delivered in the like good order and well-conditioned at the aforesaid port of Leith, the dangers of the seas only excepted, unto Mr Henry Ivison, or to his assigns, he or they paying freight for the said goods, sixty shillings sterling per ton, with primage and average accustomed. In witness whereof, the master of the said ship hath affirmed to three bills of lading, all of this tenor and date, one of which bills being accomplished, the others to stand void.

on the goods are put on board, a receipt is generally given by the master; afterwards exchanged by the holder for the bill of lading. It must be writa stamp. It will be observed that there is a clause, as in bills of exchange a stamp. It will be observed that there is a clause, as in bills of exchange in sets, providing that one set being honoured, the others are void. The stwo objects. It fixes the amount and condition of the goods received, and ich the shipmaster is responsible [Affreightment], and conveys a title to delivery. It may, like a bill of exchange, be negotiated by simple indorand delivery, which will carry a right to the goods. No intimation to the ster is necessary, he being bound to deliver to the holder. Notwithstanding ivery of the negotiable instrument, the goods are still liable to be stopped with a sign the hands of a middleman before they reach the consigned. situ, as in the hands of a middleman before they reach the consignee.

Oporto, April 6, 1840.

[Stopping in Transitu.] If the bill has been indersed for value by the consignes, or his authorized agent, the property is passed, and the right to stop ceases. The right to stop is not barred by delivery of the bill unindersed to a third party, nor by indersation without value, or with knowledge on the part of the indersee that the goods will not be paid for by the inderser, and that the transaction is fraudulent, nor where the indersee has received notice of the consignee's insolvency. The indersee however is not held bound to inquire into the ability of the inderser to pay for dorsee however is not held bound to inquire into the ability of the indorser to pay for the goods, and to secure him it is not necessary that he should take the bill without notice that the goods have not been paid for; it is sufficient if he have not received "notice of such circumstances as rendered the bill of lading not fairly and honourably assignable" (Cumming v. Brown, 9 East, 516. See Salemons v. Nissen, 2 T. R. 674). Partial value will give an onerous right to a corresponding extent, and to that extent bar stoppage. Where the indorsee undertook to make advances which he failed to make, it was held that a claim on previous advances was no bar to the right to stop (Newsom v. Thornton, 6 East, 17); but "where the consignee, before his insolvency, and before the goods had arrived, has indorsed the bill of lading to a third party as a security for advances, the coultable right of the unsaid vendor to stop the goods (although he has no strictly legal right to resume possession even after the claim is satisfied) continues, subject only to the amount of such claim; and, if the indorses holds in his hands any other property belonging to the insolvent, the unpaid vendor has an equity to compel him to resort to it in the first place." (Morton on Vendors and Purchasers, 196, 197. Holt on Shipping, 359-378. Smith's Mercantile L. 243-246. Bell's Com. i. 198, 219.)

BILL OF PARCELS is an account of goods sold given by the seller to the

Smith's Mercantite L. 243-246. Belt's Com. 1. 198, 219.)

BILL OF PARCELS is an account of goods sold given by the seller to the purchaser. It usually contains the description, quantity, price, and amount of each article; with a statement of the place, date, and terms of credit.

BILL OF SIGHT, a form of entry at the custom-house, by which goods, respecting which the importer is not possessed of full information, may be provisionally landed for examination. The bill must contain "the best description that can be given," and a perfect entry is required to be made within three days. [Corross of the contain of the contain three days. [Corross of the contain of the contain three days. [Corross of the contain of the contain three days. [Corross of the contain of the contain three days. [Corross of the contain three days.]

BILL OF STORE, a form of writing by which certain kinds of goods may be entered at the custom-house for reimportation; also a custom-house license permitting the provisions and stores necessary for a ship's voyage to be shipped duty free and without entry: this last is sometimes termed a Victualling Bill. [Customs.]

BILLINGSGATE. [Markers.]

BILLON, in coinage, a base alloy of gold or silver (generally the latter) in which copper is predominant. The word is derived from the French, but its origin is doubtful. In Spain billon money is called moneda de vellon.

BIRCH (Betula alba), a graceful forest tree, common in the cold parts of Eqrope. It is valuable for poor elevated soils, and on wet or springy land; but is seldom planted on favoured soils, as its timber is not durable, and in little esteem. It is chiefly used for underwood, and by the turner and wheelwright. In Scotland It is chiefly used for underwood, and by the turner and wheelwright. In Scotland it is much employed for undressed palings; and sometimes cut into staves for hering barrels. It affords good charcoal. The bark yields a yellow dye for wool, and also the oil used in making Russia leather. The black birch of America (B. leats), imported into this country, is a compact handsome wood; but it soon decays. It is used for forming the slides of dining-tables, and similar purposes.

BIRD-LIME, an adhesive, tenacious, vegetable product, obtained principally from the inner bark of the holly by bruising, long boiling in water, and fermentation; the mass being again boiled in water and evaporated to a proper consistence. This kind is of a greenish colour, odour resembling that of linseed oil, and having a bitter taste. Bird lime is also procured from the berries of the mistletoe, and other plants. In commerce it generally occurs in an impure state.

BIRD NESTS (EDIBLE), in oriental commerce, a celebrated luxury of the table, highly esteemed by the Chinese. They are the nests of a species of swallow (Hirundo esculenta) common in the Eastern or Malayan Islands, from whence immense quantities are exported into China. The nest when pure is of a creamwhite colour, semitranslucent, and in shape and size like a quarter of an orange.

white colour, semitranslucent, and in shape and size like a quarter of an orange. ropean palate. In the preparation of this dish by the Chinese, however, such a number of fine stimulants are generally added, that of right it occupies the first rank amongst relishes at their tables. These nests are said by Meyen (Quarterly Review, vol. liii. p. 333) to be formed of the sea-weed, Spherococcus cartilagineus var. setaceus aq. The swallow eats the fresh weeds, and permits them to soften for some time in its stomach, after which it throws up the mass now converted into a jelly, and sticks it together to form the nest. The nests are brought in their raw state to China, where they are cleaned in immense warehouses built for the purpose, and then exposed to sale. They are accounted in that country highly restorative.

restorative.

The quantity of edible birds' nests annually exported from Java to China is estimated at no less than 200 peculas; of which by far the largest proportion is the produce of the Javan rocks and kills. The prices which those nests of the best quality have of late years brought in the Canton and Amoy markets has been 40 Spanish dollars per catty. They are usually classed into first, second, and third sorts, differing in price from 40 to 15 Spanish dollars, and even 10 and less for the most ordinary. In the Malayan islands in general but little care is taken of the rocks and averas which produce this deality, and the nests procured are neither so numerous nor so good as they otherwise would be. In Java, where perhaps the birds are fewer, and the nests in general iss fine than those to be met with in some of the more eastern islands, both the quantity and the quality have been considerably improved by European management. The caverns which the birds are tone to frequent are cleanased by smoking and the burning of sulphur, and the destruction of all the old nests. The birds are then left undisturbed to form their nests, and the gathering takes place as soon as its calculated that the young are fleeged. If they are allowed to remain until the eggs are again hald in them, they lost their pure colour and transparency, and are no longer of what are termed the first sort. Ruch of their excellence and poculiar properties, however, depend on the situation of the place in which they are formed, and the nature of the different substances to which they are fixed. The best are procured in the deepest caverns (the favourite retreat of the birds), where a nitrous dampness continually prevails, and where, being formed against the sides of the cavern, they imbibe a nitrous taste, without which they are little esteemed by the Chinase. (Ruchecherper'e Vogages.)

BIRDS OF PARADISE, a genus of birds (Paradisea) remarkable for the extreme elegance and richness of their feathers. There are various species, but perhaps the most elegant is that which is best known and oftenest seem—the great emerald (P. apoda). The beauty of the male of this species exceeds all description; and even the most magnificent drawings cannot represent the vivid and changing timts of the originals. The feather of these birds is much sought after to decorate the turbans of oriental chiefs, and in this and other countries is employed for the same purposes as the feathers of the ostrich. In dimensions the various species differ considerably. The bodies of most are not larger than that of a thrush, although the thickness of their plumage makes them appear the size of a large pigeon. They are found only in the Papuan islands, from whence they are carried by the natives to the Dutch settlements in the Spice islands; and are imported into Europe almost wholly from Batavia, the number of which it receives annually is stated by Dr Ruschenberger at 1500, valued at 10,000 florins.

The natives of New Guinea entrap the birds, or shoot them with blunt arrows; and they prepare the skins with considerable nicety, having removed the true wings, which are not so brilliant as the other feathers, and cut off the legs. The absence of feet in all the birds of paradise brought to Europe gave rise to the fable that they had no power of alighting, and were always on the wing. Their migratory habits may probably also have given some colour to this tale. At the nutmeg season they arrive in flights in the East Indian Islands, where, according to popular belief, the strength of this spice so intoxicates them that they fall dead drunk to the earth.

"Those golden birds that, in the spice time, drop
About the gardens, drunk with that sweet food
Whose scent hath lur'd them o'er the summer flood."—Moore.

BIRMA, AVA, or BIRMAN EMPIRE, is situated on the western part of the Eastern Peninsula of India, betwixt 15° and 28° N. lat. It is bounded N. by Assam and the adjacent states; E. by Siam, and the Shan nations; S. by Siam, the sea, and the British district of Martaban; and W. by the sea and the British possessions of Aracan and Bengal. The area is estimated at nearly 200,000 square miles, and population at 4,000,000. The capital is Ava, in 21° 50′ N. 95° 50′ E.; pop. 50,000. The government is a despotic monarchy; but the sovereign, called Bea, has two councils, a public and a private one, through which his edicts are issued.

The two great divisions of the empire, Ava and Pegu, are throughout intersected by the river Irrawady, which, rising in the chain of the Himalaya, flows through several mouths into the gulf of Martaban. Ava occupies the upper or northern district of the Irrawady; and Pegu, in the lower or southern district, is a sort of delta entirely traversed by the alluvial branches of this river. Beyond the banks of the Irrawady, little is known respecting the interior. In the northern part of Ava, the country is mountainous and irregular, and the valleys generally narrow, but new Amarapoura, the country opens up; and the portion betwix that city and the mouth of the Kym Dusyn, is the most fertile and populous part of the empire, containing Ava and several other cassiderable towns. Below Ava the Irrawady is a majestic river, and betwix 18° N. lat. and the sa, it throws off a great number of branches of various magnitudes, watering an immense district, and affording an internal navigation scarcely equalled in any country. Gold, silver, copper, in, iron, lead, and antimony are found in Birma, chiefly in the mountainous districts on the R.E.; but the metallic riches of the country are much neglected; coal, amber, nitre, salt, and

limestone also exist abundantly in various places; the most remarkable mineral product, however, is petroleum, or mineral off, an enormous quantity of which is produced from wells near Prome, and used throughout the provinces, yielding a large revenue to government.

The principal vegetable productions in a commercial point of view, are catechu and teak; the latter, though generally diffused throughout the country, is mostly obtained from the forest of Sarawadi, betwirt the high and low lands. The chief objects of cultivation are rice, maise, millet, wheat, various pulses, palms, sugar-cane, tobacco, cotton, and indigo. Tea is grown near Amarapoura, but its leaf is coarse, and is seldom used but as a pickle. The seasons of Birma have a general resemblance to those of Bengal.

The internal commerce of the empire is considerable, being greatly facilitated by the Irrawady, and its tributaries: the foreign is nearly limited to a caravan trade with the Chinese, and the martime trade at Rangoon. The intercourse with the Chinese takes place at annual fairs at Bhanmo and Medi, near Avs; and the commodities supplied by them consist chiefly of raw silk, copper, orpiment, quicksilver, vermilion, iron pans, brass ware, tin, lead, alum, silver, gold and gold leaf, earthenware, paints, carpets, rhubarb, tea, honey, velvets, spirits, musk, verdigris, dry fruits, paper, fans, unibrellas, wearing apparel. The principal exports are raw cotton, with ornamental feathers, edible birds neate, lovry, horns, and a small quantity of British woolless. The total amount of this trade, including imports and exports, is from £400,000 to £700,000. Rangoon stands in 16-47 N. lat., 96-15 E. long, on the northern bank of a branch of the Irrawady, about 28 miles from the sea; pop. 20,000. The climate, as in Calcutta, is divided into the cold, hot, and rainy seasons. In November, Fahrenheit varies from 60° to 80°, and in March and April from 72° to 101°. The town is accessible to very large vessels. A bar on the river has only about 5 fathoms at

The duty on exports at Rangoon is 5 per cent; of Measures and Weights.—The taong or cubit = 19·10 Imp, inches; the taing or league of 1000 tas or bamboos, or 7000 taongs, = 2 British miles 183 yds. The ten or basket of rice of 4 saits or 64 saics = 16 vis, or 57:36 lbs. avoird., but is commonly reckoned at 4 cwt. Grain, pulse, fruit, salt, and lime, are bought and sold by measure; most other commodities by weight. 1 paiktha or vis of 100 kiats = 3:39 lbs. avoird., but is commonly reckoned at 34 lbs.; and the candy of 180 vis at 500 lbs. avoird.

The intercourse between the British and Burm.

Money is reckoned decimally as in China. No coin is minted. The circulating medium is chiefly composed of gold and silver bullion, which is estimated by the tical or kiat = \$31 troy grains, and worth in silver, which is the standard, about 28. 8d. sterling. Pieces of ised are used in small payments. The quantity of alloy in the precious metals varies considerably, and great waste is occasioned by frequest assaying.

The intercourse between the British and Burmese is regulated by a treaty between the two governments in 1836.

BISCUIT (Dan. Skibstvehak. Du. Scheepsbeschuit. Fr. Biscuit. Ger. Zweibach. It. Biscotto Galetta. Por. Biscoito. Rus. Bort, Ssucher. Sp. Biscocho Galleta, a kind of bread chiefly used by seamen, which is baked in the form of flat cakes in order to insure their being deprived of moisture, and so preserved from becoming mouldy during the continuance of long voyages

mouldy during the continuance of long voyages.

BISMUTH (Fr. Bismuth. Ger. Wismuth), a brittle reddish-white metal; texture foliated; in hardness is between copper and lead; sp. gr. 9.83; sensible odour and taste; fusible at 460°. It is scarcely malleable, breaks under the hamer, and cannot be drawn into wire. Bismuth is a very rare metal. It is occasionally found native, but is usually obtained in a combined state in Cornwall, Bohemia, Saxony, and Sweden. As met with in commerce it is impure, generally containing iron and arsenic, and probably some other metals. It is used for communicating fusibility to other metals, as in forming solders; also in making some kinds of pewter. In the arts it is often called tin ylass. A white powder called megistery of bismuth or pearl white is obtained from the nitrate of bismuth,

BIT, a West Indian silver money, worth about 5d.: it is properly the Spanish real of provincial plate (= 2 reals vellon). The term is likewise applied to the small circular piece frequently cut out of the centre of the hard dollar.

BITUMEN, or Mineral Pitch, a combustible substance, of which there are several kinds. Elastic Bitumen is of various shades of brown, and has a highly bituminous odour. Hitherto it has only been found in the Odin Mine near Castleton, in Derbyshire. Compact Bitumen is of a brownish black colour; one variety called maltha, may be impressed by the nail; another called Asphaltum is very hard and brittle. The softer variety has not been put to any use, but the harder hard and brittle. The softer varie is used for a great many purposes.

The mineral oils, NAPHTHA and PETROLEUM, are also sometimes included under

BLA 89 BLU

of bitumen. These substances are found in the earth, or issue from its surthough commonly stated as minerals, they are all of vegetable origin. Geology and Mineralogy.)

KING, a factitious shoe-black, in general composed chiefly of ivory black

KLEAD. [PLUMBAGO.]
K-WOOD, a term generally applied to the timber of different species years which grow in various parts of the East Indies. The best is the ood or ebony of the Mauritius. The logs are of various sizes; but those table in discrete least and the logs are of various sizes; but those mohes in diameter, long, and straight, are preferred. They are to be chosen a bark and white wood, without cracks, not worm-eaten or decayed. This used for turning, inlaying, and other purposes. The black-wood of Van a Land is the timber of the Acacia melanoxylon.

KETS, a soft loosely-woven woollen stuff, commonly used for bed cover-

a considerable branch of the British woollen manufacture. The best from unmixed British wool. Localities of the manufacture, Dewsbury, . Dalverton, and Glamorganshire, and on a small scale at Hawick in d, and Kilkenny in Ireland. This trade has experienced a great in-late years. The quantity exported in 1820 amounted to 1,288,409 yards 1839, it had risen to 3,148,846 yards: of which 1,951,743 yards were the United States, 364,351 yards to British America, and 339,968 yards to

ACHING POWDER. [CHLORIDE OF LIME.]
NDE, a native sulphuret of zinc. [Zinc.]
CKADE, in the law of nations, takes place when a fort, city, or other place CKADE, in the law of nations, takes place when a fort, city, or other place ag to one of two belligerent powers, is watched by the troops or ships of for the purpose of preventing the ingress or egress of people or effects, ecially with the view of starving the garrison into submission. Commercial staries principally from blockades to seaward, and they generally come a the form of cases before the admiralty courts, for the condemnation of vessels which have infringed the blockade, or in insurance questions a breach of warranty of neutrality is alleged. [INSURANCE.] The operations about the effect of declarations of blockade. Between the Berses on the one hand, and the Orders in Courcil on the other two powers. sees on the one hand, and the Orders in Council on the other, two powers d Europe and America to be in a state of blockade as respects the one or ex, and had the principles been carried to their full extent against all s of these proclamations, the seas would have been converted into one arens of piracy and rapine. It has been held, however, that to be acknowin a law court, a blockade must be an actual and effectual one. "In the tion of a complete blockade," says Lord Stowell, "it is included, that the 12 force can apply its power to every point in the blockaded state. If it it is no blockade of that quarter where its power cannot be brought that the property of the prop and where such a partial blockade is undertaken, it must be presumed that no more than what was foreseen by the blockading state, which nevertheless proper to impose it to the extent to which it was practicable" (4 Robin-eports, 66, 67). The circumstance, however, that from the state of the wind, warlike operations of the besieged, a neutral ship has been able to pass kade, will not affect its legality; indeed were it not that there are always in favour of evasion, there would be few discussions as to the extent of less. On the part of this country, a blockade is proclaimed by an Order in It is believed, that in distant regions, a commander of a ship of war has o extend such a blockade, but certainly not within the limits of Europe. merchants cannot be bound to observe one of which their governments treceived official notice. (Chitty's Law of Nations, 128-147. Marshall on

ice, 74, 75.) NDE, a species of Lacz. There are both black and white blondes, which e either real or in imitation. The best of the former are imported from

being extensively manufactured at Alencon in Normandy.

)D-STONE is a species of calcedony coloured by chlorite, with numerous d spots like drops of blood; it is called also heliotrope and oriental jasper. nd spots like drups of blood; it is called also hellotrope and oriental Jasper.

Id in India, Siberia, Iceland, Isle of Rum, though the best comes from

It is in request by the Chinese as an ornament to their girdle-clasps.

BER is the fat substance (Adeps) found immediately under the skin, and suscular layers of whales and other large sea animals, and of which trainoil is made. In the whale, it invests the body about six inches thick; but near the under lip it is found two or three feet thick.

BOARD, in carpentry, means timber sawed to a less thickness than nine inches; all above that thickness are called planks.

BOARD (Fr. Bureau), a term used to designate, in their collective capacity, certain persons to whom is intrusted the management of some department, office, or joint-stock association. Thus the lords of the treasury, the commissioners of customs, and the persons chosen from among the proprietors to manage the operations of a bank, are, when met together for the transaction of the business of their respective offices, styled the Board of Treasury, the Board of Customs, the Board of Directors.

BOAT, a small uncovered vessel, commonly moved by rowing.

BOAT, a small uncovered vessel, commonly moved by rowing.

The owner of every vessel shall paint, or cause to be painted, upon the outside of the stern of every boat belonging to such vessel, the name of the vessel, and the port or place to which she belongs, and the master's name withinside the transum, in white or yellow rowers letters, set less than two inches in length, on a black ground, on pain of the forfeiture of such boat and to so marked, wherever the same shall be found. And the owner of every boat not belonging to any vessel, shall paint, or cause to be painted upon the stern of such boat, in white or yellow roman letters of two inches in length, on a black ground, the name of the owner or owners of the boat, and the port or place to which she belongs, on pain of forfeiture (3 & 4 Wm. IV. c. 83, §§ 8, 10, 11, 12).

Every pilot-boat or vessel, or other boat or vessel in the service of any corporation or seciety established by law in relation to pilotage, or of, or belonging to, any person anthorized to at as a pilot by such corporation or society, shall at all times, and on every station, be painted or tarred entirely black, except the name or other description now required by law to be painted on such boat or vessel (3 & 4 Vict. c. 88, § 2).

BORBIN a kind of gmall coved made of linear or scotton. The common babbins

BOBBIN, a kind of small cord made of linen or cotton. The common bobbins, made of linen, are for progressive sizes known by the dealer as Nos. 5, 7, 9, 11, 13, 15. Sootch bobbins are made of cotton, of the same numbers, and designed to imitate the preceding. They are purchased by the dozen, and are usually contained in papers each of two dozens (Perkins on Haberdashery).

BOBBIN-NET, a kind of net-work made by machinery, and generally bearing the above territairs of 1 and

the characteristics of LACE.

BOISSEAU, a French corn-measure, equivalent to nearly one-third of an im-

perial bushel.

BOLE, an earthy mineral, formerly an article of the Materia Medica, but now

BOLLE, an earthy mineral, formerly an article of the Materiae Medica, but new disused in Europe, except occasionally as a veterinary medicine. It is dull, of various colours, and has a greasy feel. Localities, Armenia, Saxony, Tuscany, Ireland, Skye. Armenian bole is still used in the East.

BOLLYIA, or UPPER PERU, a state of S. America, situated between lat. 9° 30′ and 25° 40′ S., and long. 58° and 71° W.; boundaries, N. and N. W. the States of North and South Peru, E. Brazil and Paraguay, S. La Plata States and Chili and W. the Pacific Ocean. Area, 318 000 square miles. Pon about the States of North and South Peru, E. Brazil and Paraguay, S. La Plata States and Chili, and W. the Pacific Ocean. Area, 318,000 square miles. Pop. about 1,000,000, more than three-fourths being Indians and mixed races. It is divided into six departments, Chuquisaca, La Paz, Oruro, Potosi, Cochabamba, and Santa Cruz, which again are subdivided into provinces. Capital, Chuquisaca or La Plata, an inland city, pop. 18,000. The government is republican, the executive power being vested in a president for life, with the privilege of naming his successor; and the legislative functions nominally in three bodies, a senate, tribunes, and censors. The country presents very different conditions of surface, elevation, and climate. It is traversed

vested in a president to file, with the Privings of maning in successor; and censors. The country presents very different conditions of surface, elevation, and climate. It is traversed by the Andes, particularly towards the W., while on the E. it stretches out into plains, which are watered by the Beni, Mamore, and other rivers which unite to form the Madeira, the largest affluent of the Amazon, and the Pilcomayo, one of the chief branches of the Plats. This region is fertile, but it is nearly covered with vast primeval forests. In the plains, the climate is hot and unhealthy, except in the elevated valley of the Desaguadero, where it is temperate, especially during the winter season, from May to November. Earthquakes are common on the coast. The mineral productions are gold, principally found on the E. declivity of the E. Cordillers of the Andes, and in the sands of the rivers which fall from that range; silver from the mines of Potosi, which, however, are now much less productive than formerly. In the year 1837, the number of marcs of silver coined at the mint of Potosi was 243,538, value £48,508 (Board of Twade Tables, v. vil. p. 335). Besides the precious metals, copper is procured at Corucuero, and other places; there are also lead, tin, sait, brimstone, and mire. Of vegetable products, the chief is timber; the cocoas of Apollobamba and Moxas is celebrated; the sugar cane and tropical fruits flourish in profusion on the banks of the Beni; and the E. of the Andes abounds in cascarilla, indigo, cotton, rice, coffee, tobacco, canes, cinchona, copaiba, sarsaparilla, gum-elastic, vanilla, and other valuable drugs and dye-woods. The manufactures principally consist of cottons and glass made at Oropeus; woollens at La Pax; and bats at St Francisco de Atacama.

The commerce is inconsiderable, owing chiefly to the difficulties which have to be encountered in bringing the produce to market. The people have not yet learned to avail themeeves of the navigable affluents of the Amazon and La Plata, by means of which an

shee wholly through the ports of the Pacific, which cannot be reached except by tollsome passages. Its country to Cobija, the only Bolivian port, is traversed by only one road, that from Oruro, and that is practicable only for mules and llamas. Cobija, though a free port, is therefore but little frequented; the Bolivians preferring to obtain their foreign imports through Arica and Thea, ports of Lower Peru, notwithstanding a transit duty of 3 per cent. being there imposed upon them. These imports chiefly consist of hardware and a few articles of finery. The exports, free the causes already assigned, are nearly altogether confined to portable commodities, such as the precious metals, woollens, and hats.

\*\*Messers and \*\*Weights\* same as in Spars.\*\*

The territory of Upper Peru was detached from the Spanish vicercyalty of Peru in 1778, and mered to that of Buenos Ayres. It was delivered from the Spanish yoke by the victory of a paceabo in 1894; and, in 1895, a congress assembled from the different provinces, declared it an adequadent republic, under the name of Bolivia, in honour of General Bolivar, by whom the tentry was liberated, and its constitution framed. [Prau.]

BOLL, a measure for corn in Scotland prior to the introduction of the Imperial

system. It was divided into 4 firlots, 16 pecks, or 64 lippies or forpits; and 16 bolls made 1 chalder. In each county, however, the barley-boll (used also for cats and malt) differed commonly from the wheat-boll (used also for pease, beans, rye, and salt). The Linlithgow or Scottish standard barley-boll = 0.728140 imperial quarter, and the Linlithgow wheat-boll = 0.499128 imperial quarter.

quarter, and the Linlithgow wheat-boll = 0'499128 imperial quarter.

To convert Linlithgow wheat-bolls into imperial quarters, multiply the former by the fraction of e09128; or, approximately, substitute for the wheat-boll, firlot, peck, and lippy, the imperial half-quarter, bushel, peck, and half-gallon respectively; or, more nearly, multiply the number of bolls by 3000, and divide the product by 4007.

To convert prices per Linlithgow wheat-boll into prices per imperial quarter, multiply the former by 2'000484; or, approximately, take the double of the prices per wheat-boll; or, more nearly, add to the price per beat-boll a halfpenny for every pound, and then double the result.

To convert Linlithgow barley-bolls into imperial quarters, multiply the former by 0'798140; or, approximately, and state of the price per wheat-boll; or, more marly, add to the price per barley-boll into prices per imperial quarter, multiply the former by 1373383; or, approximately, add 4id, per shilling to the price per barley-boll; or, more marly, add to the price per barley-boll its fourth part, together with the half of the fourth part.

On the other hand, to convert imperial quarters into Linlithgow wheat-bolls, multiply the former by 4007, and divide the product by 300; and to reduce the price per imperial quarter into Linlithgow barley-bolls, multiply the former by 1373333; or, approximately, multiply the imperial quarter by 11, and divide the product by 8; and to reduce the price per imperial quarter to the price per barley-boll, multiply the former by 1373333; or, approximately, multiply the imperial quarter by 11, and divide the product by 8; and to reduce the price per imperial quarter a farthing for every pound; from the result take 1/2 th part, and then from the remainder take 1/2 th part.

The Lishithgow measures were in use only in the counties of Linlithgow, Edinburgh, Dumfries, Haddington, Lanark, Peobles, Perth, and Wigtown. In the other counties the measures differed remembers, the three of the act 5 Geo. IV. c. 4,

Table showing the number of Bushels, Pecks, and Gallons, Imperial Measure, equivalent to one Boll of the Old Scottish local Measures.

	Bar. Osts, &c.	Wheet, &c.		Bur, Outs, &c.	Wheat, &c.
Aberdeen Argyll, Inverary — Achnabreek — Cantire. Ayr Banff Berwick. Buie Caithness Clackmannan. Dumbarion. Dumbarion. Elgin and Moray. Forfar, Dundee — other places. Inverness. Knoardine. North part	6 1 1:544 6 1 0:411 6 2 0:426 7 3 1:014 7 3 0:045 6 1 0:256 5 3 0:667 7 3 0:759 6 1 0:566 6 0 1:418 6 1 1:019 6 0 1:006 5 3 0:957 5 3 1:353 6 0 0:104 6 0 0:917	3 3 1-022 4 1 0-551 3 3 1-111 3 3 1-379 3 3 1-943 4 0 1-691 4 0 0-188 4 0 0-320 4 0 1-072 4 0 1-072	Kincardine, South part Kinross Kirkeudbright — bet. Orr and Fleet. — East of Fleet. — East of Orr. Linlibyoue. Nairn { Barley Oats. Renfrew. Renfrew. Ross and Cromarty Roxburgh. — Teviotdale Selkirk. Stirling. Sutherland	5 3 0-565 10 2 1:311 11 2 1:067 9 2 1:556 5 0 1:097 7 2 1:371 6 1 0:445 5 3 1:735 6 0 0:442 7 2 0:552 7 1 1:274 6 0 0:181	

The standard Scottish meal-holl contained 8 Dutch or Lanark stones, equal 139:135 lbs. avoirdupois, but usually reckoned 140 lbs., in consequence of the Lanark stone being estimated at 17g lbs. avoirdupois.

In the flour measure at present in use a boll is reckoned equal to 140 lbs. avoirdupois: this boll is divided into 10 stones or pecks, and 2 flour bolls equal 1 sack. [Bushel. Measures and Weights.]

BOMBAY. [East Indies.]
BOMBAZINE, a twilled fabric, having its warp of silk, and its shoot or west of worsted. The worsted is thrown on the right side which has a twill upon it. It was formerly made entirely for mourning garments, but it is now manufactured of various colours. Bombazines are all woven with silk of the natural colour and dyed afterwards. The pieces are generally sixty yards long; the width is intended for § yard, but seldom measures more than half a yard, oftener under than over. They are almost wholly made at Norwich, where the manufacture was introduced by Flemish artisans, who fied from the persecutions of the Duke of Alva. [Size

MANUFACTURE.]
BOND. A description of obligation which assumes a variety of forms, and is connected with many of the contracts separately considered in this work. A simple bond is an obligation to pay money, generally with interest, at a certain

time, or under certain circumstances.

time, or under certain circumstances.

IN ENGLAND, "a bond, or obligation," is defined as "a deed whereby the obligor [or person bound] obliges himself, his heirs, executors, and administrators, to pay a certain sum of money to another [the obligee] at a day appointed" (Blackstone's Com. ii. 339). A bond must be under seal, and thus constitutes a higher obligation than a simple contract. An obligation by bond extinguishes a simple contract debt, but the bond of a surety will not extinguish the debt of the principal (White v. Cyler, 6 T. R. 176). A bond being a chose in action [Chose in Acrion], cannot be assigned so as to enable the assignee to pursue on it in his own name; but by modern practice the assignee sues in name of the obligee, a power to that effect being inserted in the assignment. It is usual to grant bond to pay a certain sum, provided a certain act is not performed; or, more properly speaking, to grant an obligation which shall be void if a particular act be performed. It is thus not illegal by the usury laws to take a bond for a larger sum than the principal and legal interest of a debt, if the debt be not paid by a day certain. "Where a penalty is inserted merely to secure the enjoyment of a collateral object, the enjoyment of the object is considered in equity as the principal intent of the deed, and the penalty is only accessional, and only operates to secure the damage really incurred, any is only accessional, and only operates to secure the damage really incurred, until the actual damage sustained shall be ascertained by an issue (Bacon's Ab., Obligations, A.). By 4 & 5 Anne, c. 16, §12, "where an action of debt is brought upon any bond which hath a condition or defeasance to make void the same upon payment of a less sum at a day or place certain; if the obligor, his heirs, executors, or administrators, have, before the action brought, paid to the obligee, his executors, or administrators, the principal and interest due by the defeasance or condition of such bond though such payment was not strictly made according to the condition. such bond, though such payment was not strictly made according to the condition or defeasance, yet it shall and may nevertheless be pleaded in bar of such action, and shall be as effectual a bar thereof as if the money had been paid at the day and place according to the condition or defeasance, and had been so pleaded;" and by \$13 of the same statute, if, during the dependence of an action on a bond with penalty, the defendant tender in court the principal sum, with interest and costs, he shall be discharged. Though the claim of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of principal sum, with the condition of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair demand of the obligee is adjusted to a fair d cipal, interest, and damages, yet where these exceed the principal sum and penalty, the court will not generally carry the debt beyond the penalty in the bond. Rethe court will not generally carry the debt beyond the penalty in the bond. Recourse may sometimes, however, be had by insisting on specific performance of the original agreement, the performance of which is to relieve the obligor from the penalty in the bond. A bond requires no particular form, provided it distinctly set forth an obligation to pay money, and be sealed and delivered. By 55 Geo. III. c. 184, "a bond in England, and a personal bond in Scotland, given as a security for any definite and certain sum of money," is liable to an ad valorem stamp, commencing with £1, where the sum does not exceed £50. The same scale of duties applies where the bond is "given as a security for the repayment of any sum or sums of money to be thereafter lent, advanced, or paid, or which may become due upon any account, together with any sum already advanced or due, or without, as the case may be." Where the total amount to be recovered on such an obligation is unlimited, the stamp-duty is £25. One of the chief advantages of a bond is, that it binds not only the obligor but his heirs in specialty, so that the holder's claim it binds not only the obligor but his heirs in specialty, so that the holder's claim

as precedence of those who are creditors by simple contract, over the assets, real and personal, of the deceased. By 3 & 4 Wm. IV. c. 104, however, which first nade real property assets for simple contract debts, the debtor must have excressly bound himself "and his heirs," to give a preference over the real estate. A court of equity will order voluntary bonds, or other special contracts, without onsideration, to be postponed to genuine debts, though merely "simple contract lebts (3 P. Wms. 222). By the statute of limitations, simple contract debts are barred by the expiry of six years from the time of their origin. By 3 & 4 Wm. IV. c. 42, § 3, action may be brought on a bond at any time within twenty years from its falling due. Bonds, though granted simply for payment of money, if made in furtherance of any illegal or immoral contract, may be barred by pleading the nature of the transaction (Blackstone's Com. ii. 339-341. Bacon's Abridgment, Obligations).

IN SCOTLAND, the bond is of two kinds, moveable and heritable. The former resembles the English bond, and is employed for an equally great variety of purposes,—among others, for that of accomplishing cash-credits with banks [Cash-Caepit]. Sureties or cautionries, out of the course of mercantile transactions, and requiring much formality, are generally accomplished by bonds of cautionry. In Scotland it is not the practice to seal deeds. A bond is executed for all practical purposes, and proves itself until reduced or disproved, if signed in presence of two male witnesses, who sign with the obligants, and whose names and designations are recorded in the body of the deed, along with that of the writer, and the day and place of executing. It is usual to insert a clause of registration, by which the bond may be summarily enforced without the intervention of a court of law [REGISTRATION, CLAUSE OF]; but to admit of this recourse, the obligation must be so precise and certain, that it may at once be enforced without farther inquiry, and so nothing must be left to future ascertainment, though there is an exception in the case of cash-credits, the sum for which execution proceeds in their case being the case of cash-credits, the sum for which execution proceeds in their case being fixed by reference to an account extracted from the bank books. [Cash-Credit.] Heritable bonds are bonds on real property, and bear some resemblance to mortgages in England. The simple heritable bond is now little used as a security for money, but is generally united with the disposition in security, which being a reversionary transfer of the property itself to the lender, affords greater facility for procuring payment from the estate (Burton's Manual, 543-546).

BONES. The bones of animals have long been used in turnery and other arts. In this country, however, their chief use is as a manure on light soils, particularly

In this country, however, their chief use is as a manure on light soils, particularly for turnips; and the facility of their carriage has permitted many distant and hilly districts to be improved at a comparatively small cost. Little difference is observed in the kind of bones used; but those boiled or fermented are generally preferred. Their effect as a manure is said to depend on the phosphate of lime contained in them, and in their power of absorbing and retaining moisture. Before being used they are crushed into different sizes called drill bones, medium, and dust; for which purpose, mills have been erected in many parts of the country. Bone manure was first introduced in 1800, but it was not extensively used until within the last ten years. The increasing demand for this material has led to its importation from foreign, and even distant countries; of late, considerable diffi-culty has been experienced in meeting the demand. The price in 1840 was, bone dust medium 22s. to 23s., and drill about 21s. per imperial quarter. These high prices have led to a system of adulteration which is very generally practised in

mixing this manure with saw-dust, slaked lime, and numerous other ingredients.

BONUS (Lat.), good, a term commonly used to express an extra dividend or allowance to the shareholders of a joint-stock company, out of its accumulated

BOOK, a name applicable in a general sense to almost every literary composi-tion, but usually confined to such compositions as are large enough to form a volume. Printed volumes are distinguished according to the number of leaves produced from one sheet of paper. Folio is the largest size, of which 2 leaves or 4 present from one sneet of paper. Folio is the largest Size, of which 2 leaves or pages make a sheet; Quarto or 4to, 4 leaves or 8 pages; Octavo or 8to, 8 leaves or 16 pages; Duodecimo or 12mo, 12 leaves or 24 pages; Octodecimo or 18mo, 18 leaves or 36 pages, and so on. These again differ according to the size and form of the sheet. Thus there are royal, demy, post, and crown octavos; and the same with the others.

The modern book-trade dates from the discovery of the art of printing with morrable types by John Gutenberg of Mayence, in 1441. In 1471, the art was

brought to London by William Caxton, a mercer, and from that time until 1600, the activity of the press was considerable; the works chiefly issued being Bibles and works on divinity, translations of the classica, versions of French and Italian romances, and old chronicles. Few, however, but "clerks and noble gentlemen" could then use these works, as their expense and the imperfect state of education placed them beyond the reach of the people in general. In 1505, 20 pence, a sum then equal to a labourer's weekly wages, were paid for a "Primer" and a "Psalter;" and in 1516, "Fitzherbert's Abridgment," a folio law-book, was sold for 40 shillings, a sum which at that time would have bought 3 ozen. The edition of a book, during this period, averaged about 200 copies. The stormy period from 1600 to the revolution in 1688, was, although the age of Shakspeare, Bacon, and Milton, upon the whole less favourable to the diffusion of knowledge; and the number of books issued, unconnected with religious or political controversy, was very small. Only two editions, or about 1000 copies, of Shakspeare, were printed betwixt 1623 and 1664. From 1666 to 1680, the works printed were, 947 divinity, 420 law, 153 physic, 397 schoolbooks, and 253 geography, including maps, or in all, only 3550, of which, about one-half were single sermons and tracts, and a considerable proportion reprints. The period from 1688 to the accession of George brought to London by William Caxton, a mercer, and from that time until siderable proportion reprints. The period from 1688 to the accession of George III. in 1760, was much more celebrated. Newspapers were established on a regular footing, both in London and the provinces: in 1731, appeared the "Gentleman's Magazine," the first of that class of periodicals produced in England, and in 1749, the first review, "The Monthly;" and other similar works soon followed. Publishers attained higher influence in society, and the trade of books went much more than formerly into regular commercial channels. The number of new ones printed during this period was, however, not large, as the publishers appear to have a provided as a power to have a simple large, impressions of a four-time and the second secon have aimed less at novelty than at selling large impressions of a few standard works. Betwixt 1700 and 1756, excluding pamphlets and tracts, only 5280 new books appeared; or, on an average, 93 annually. The period from 1760 to 1800 is distinguished less for originality than for the increased diffusion of literature. Periodical contents of the conte dical works were multiplied, and the principle of "number books" was then first developed. Of the latter, one of the most successful was Smollett's History of England, which sold to the extent of 20,000 copies. Towards the end of the century, the average number of new books published annually was about 370, exclusive of pamphlets. From 1800 to 1827, the average annual number of new books, exclusive of new books, exclusive of new books, exclusive of new books. pamphlets. From 1800 to 1827, the average annual number of new books, exclusive of pamphlets, was about 538; showing a very considerable increase relatively to the preceding period. Notwithstanding this increase, little had been done for many years in economizing the mode of conveying knowledge; indeed, as compared with the preceding centuries, the price of books had advanced, and the reading portion of the middle classes had little or no opportunity of gratifying their taste, except through the medium of circulating libraries, and reading clubs. A larger class of readers, however, had now arisen, for whom a new species of literature was to be provided. With the view of meeting the wants of this class, "Constable's Miscellany" appeared in 1827; soon afterwards, the Society for the Diffusion of Useful Knowledge was instituted, for the purpose of conveying sterling information in a cheap form, and a number of enterprising publishers subsequently entered upon the same field; the attention of all being likewise directed to the issue of cheap editions of the great writers. The success which in general attended these operations has gradually revolutionized the book trade. The portly folios and quartee of former times have given place to octavos and duodecimos; and publishers now find it their interest, in bringing out works even for the wealthiest, to place them at the same time within reach of the generality of the middle class; reimbursing themselves for the lower price charged by the larger impression sold. This change has been effected without producing, as many anticipated, any diminution of new works. for the lower price charged by the larger impression sold. This change has been effected without producing, as many anticipated, any diminution of new works. On the contrary, there has been a considerable increase; and the truth of the observation, "that the more people read, the more they will read," has been confirmed. The number of new works, excluding pamphlets and reprints, was, in 1828, 842; in 1830, 1042; in 1830, 1142; in 1831, 1105; in 1832, 1152; in 1833, 1180; in 1834, 1220; in 1835, 1382; and in 1836, 1332; the last embracing 1873 volumes.

The principal localities of the book trade are London, Edinburgh, Dublin, Oxford, Cambridge, and Glasgow. Of these, by far the most extensive is London, which may be regarded as the emporium of the whole kingdom, as the provincial sublishers have all agents there, to whom a large proportion of their works are

The principal localities of the book trade are London, Edinburgh, Dublin, Oxford, Cambridge, and Glasgow. Of these, by far the most extensive is London, which may be regarded as the emporium of the whole kingdom, as the provincial publishers have all agents there, to whom a large proportion of their works are consigned as soon as printed. The capital is in particular distinguished for periodical literature, which in point of extent is unparalleled in the world. According to a late statement, the periodicals issued in December 1837 were as follows:—

Weekly, religious, 6; literary criticism, 2; musical criticism, 1; medical, 4; scientific, 2; advocacy of particular opinions, 2; miscellanies, 18; tales, 5; attempts at fun,—mostly trash, 7; sporting slang, 1; total, 48; of which, 21 were published at 1d, 8 at 1½d,; 7 at 2d, and the rest at higher prices, varying up to 8d. Monthly, including weeklies issued in parts, 236; whereof, general literature, 58; science, 43; religious, 46; histories of England, 4; works issuing in volumes, 17; fine arts, 20; fashions, 6; the remainder chiefly children's periodicals. Quarterly, 34. The aggregate circulation of the whole is unknown; but the number of periodicals sold on the last day of each month (1837) was stated at 500,000, and their cost, £25,000; and the number of parcels despatched in the same day by the London booksellers to the country, 2000. The last would be much greater, were it not that the majority of the Scotch and Irish provincial booksellers transmit their London orders through the medium of their agents in Edinburgh and Dublin.

orders through the medium of their agents in Edinburgh and Dublin.

The declared value of printed books exported annually from the United Kingdom is nearly £150,000; of which about one-half is sent to India and the British colonies, one-fifth to the United States, and the remainder chiefly to France, Germany, Holland, and Italy. The amount of duty annually paid on foreign books

many, Housand, and Least. In many imported is about £8000.

The chief seats of the foreign book trade are Paris, and Leipzig in Saxony, where all the German publishers have agents, and where the trade is likewise facilitated by two great book-fairs which are held annually, at Easter and Michaelmas. These fairs are frequented not only by all the booksellers of Germany, but by many of those of the neighbouring countries.

Books first composed, or written, or printed in the United Kingdom, and printed or reprinted in any other country, are prohibited from being imported for sale, except books not reprinted in the United Kingdom within twenty years, or being parts of collections, the greater parts of which had been composed or written abroad (3 & 4 Wm. IV., c. 50, § 58). Books first composed, or written, or printed and published in the United Kingdom, and reprinted in any other country or place, may not be entered to be warehoused (Ibid. § 59). The importation for private use of English books reprinted abroad is limited to a single copy for each party, accompanied by his luggage. (Treasury Order, June 29, 1830.) [Corvager.]

BOOK-DEBT, an expression employed to designate an obligation for the price of goods sold and delivered, when it is supported by no better evidence than the books of the seller. An entry made by a tradesman himself is not evidence in his own favour. If his shopman be examined as a witness, however, he may employ the entry as a memorandum to refresh his memory. Entries by a clerk or shopman are not in all cases evidence, but they may be admitted in certain circumstances. By a rule not easily to be accounted for, after the person who made the entry is dead, and when it is consequently difficult to get any explanation of the circumstances connected with it, it is better evidence than if he were alive, and capable of being examined on the subject. Mr Phillips, on this subject, says, "the entry in the tradesman's book ought to have been made by the shopman; or, if not actually written by him, should at least appear to have been observed by him, soon after it was made, so as to enable him to speak to its correctness, and that the entry may be tantamount to one made by the shopman himself. If the shopman is living, he ought to be produced as a witness, that he may explain the circum-stances and dealings on which the entry was founded. When he is examined, he may use the entry as a memorandum; and the other party charged with the debt will then have an opportunity of examining into its correctness. If the person who made the entry was employed as shopman or clerk, to deliver goods, &c., and he is since dead, an entry made by him will be evidence, under certain restrictions. But proof of the handwriting of the clerk, and that he is gone abroad, and is not likely to return, has been held not to be sufficient to make such an ex parte memorandum admissible in evidence" (Law of Evidence, 7th edit. 254). A merchant's books will, in the general case, be very effectual evidence against himself.

IN ENGLAND, by statute 7 James I., c. 12, it is provided that no tradesman, or

handicraftsman, shall be allowed to give his books in evidence of goods delivered or work done by him, after the expiration of a year from the date of the entry, raless he have in the mean time obtained a bill or obligation for the debt, or have union he have in the mean time obtained a bill or obligation for the debt, or have brought his action within the year. The act does not apply to transactions between merchant and merchant. It proceeds on the preamble, that tradesmen were in the practice of producing accounts against individuals and their representatives, long after the transactions on which they were founded had been forgotten, and it is understood to have been passed in reference to a general belief, that after the expiry of a year, tradesmen's books became evidence, when they were not so before. In Scotland, by statute 1879, c. 83, all book-debts, or accounts, by tradesmen and

others, prescribe in three years. The period runs from the last entry in the acenters, prescribe in three years. The period runs from the last entry in the account, so that if there be a new entry at any time within three years after an immediately previous one, the whole account is saved from prescription till three years after that entry. The prescription does not dissolve the obligation to pay—it merely limits the proof to two descriptions of evidence—a writing by the debtor, and an appeal to his oath. If, in the latter, the debtor admit the constitution of the obligation, he will not be relieved unless he specifically swear to its payment.

BOOK-KEEPING is the art of recording financial facts in a lucid and systematic manner.

tematic manner. The only method of book-keeping founded upon general principles is the *Italian*, or, as it is more commonly called, the *Double-Entry* system, from its being based on the principle, that every transaction in business is virtually a transfer between two accounts, and so must be entered to the debit of the one, and the credit of the other. "Of the efficiency of this system, the trading world in its infinite variety of commerce and concerns gives unanimous evidence. well regulated manufactory,-into every extensive mercantile establishment in every part of the civilized world,—it has gradually, but peremptorily, forced its way; and in this country is finding its way into mercantile establishments of humbler grades. The revenues of no government have been safely administered,—the accounts of no government have been intelligibly kept,—the business of no government has been promptly and satisfactorily despatched,—until the commercial system has been introduced with its order and uniformity into the different departments" (Parliamentary Report on Excise Accounts, 1834).

In the present article it is proposed to give—I. An outline of the ordinary procedure in recording the transactions of a general merchant;—II. Practical directions for stating the different accounts;—and III. A short account of a modified system adopted for retail business; premising the following general rules:—

December 1. December 1.

Record nothing but facts.

Record facts under their date of occurrence.

Record them under their proper heads of account.

Facts of the same character are to be represented by addition; facts of different characters by opposition; but the result of two different species of facts is never to be represented by their difference.

I. Outline of the ordinary procedure in recording the transactions of a general

The double-entry system, according to the practice of most commercial establishments, comprehends three different kinds or classes of books:—lst, Primary Records, or Day-books, for each distinct branch of business—as Cash, Bills, Invoices Inward, Invoices Outward, Sales on Commission, and so on, according to the nature of the trade, and in each of which the transactions are stated circumstantially as they occur. 2d, The Journal, in which all the entries in the primary records are collected and digosted monthly in a concise technical form, suited for their being readily transferred into the ledger. 3d, The Ledger, in which the results shown in the journal are arranged under their appropriate heads; and the periodical abstract of which, termed a Balance Sheet, exhibits in a succinct form the state of the merchant's affairs.

### PRIMARY RECORDS.

Cash Book.—This, though the most important of all, is in its form the most simple. On the left-hand page, or Dr. side, are entered in chronological order all the sums received; and on the right-hand, or Cr. side, in the same order, all the payments. As no money can be paid that has not been first received; it follows that the Dr. side of a cash-book can never amount to less than the Cr. side; the excess of the former above the latter, if any, must, when correctly kept, also correspond with the money in hand.

BILL BOOKS.—Bills are either receivable or payable; the former being one of the channels through which debts due to the concern are collected, the latter one of the channels through which debts due by the concern are discharged. Each description has generally a book allotted to itself, both of which should contain spaces for all particulars inherent and relative to the bill.

The Bills Receivedle book should contain appropriate spaces for the following particulars: No.—When received—On whose account—Cr. folio—From whom received—Drawer—Drawee—To order of—Where payable—Date—Term—When due—Sum—When and to whom paid away—Dr. folio.

The Bills Payable book should contain spaces under the following heads: No.—When accepted—On whose account—Dr. folio—Holder—Drawer—To order of—

payable—Date of Bill—Term—When due—Sum—When and to whom paid lio.

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books, it will be observed, are furnished with columns for running num-which numbers are also written on the face of each bill respectively, and means it can be readily referred to and identified.

means it can be readily referred to and identified.
see Book Inwanes, or Boucht Book, is a receptacle for bills of parcels, or ts of goods purchased.—In some houses these accounts are copied at length order in which they are received; while others form this book of blue, or a blank paper, into which the original accounts are pasted.

\*\*REE BOOK OUTWARDS IS appropriated for an account of goods sold on credit is, or exported abroad. This book being of great importance, should be kept be utmost precision, and carefully verified before the sums are transferred to irrual and ledger. In extensive concerns, several books of this kind may be the same time, the titles of which can be varied according to the nature of timess. Thus one may be appropriated for Town denotement, another for sincess. siness. Thus one may be appropriated for Town department, another for ry department, and a third for Foreign department.

ry department, and a third for Foreign department.

BOOK, or Facrory Book, is generally appropriated to accounts of concents. Each account commonly occupies two pages, a title being placed over stating the names of the goods, ship, and consigner. The left-hand page as an account of the charges incurred, including brokerage, and commission: pht-hand page contains an account of the quantity, price, and amount of the sold, with the buyer's name, and the time of payment. The difference bethis amount, and the charges on the other side, is the net proceeds for which residues receives gradit naigner receives credit.

er books may be kept according to the nature of the business; as a Deben-

Book, Insurance Book, &c.; and the common practice, as already noticed, et apart books for each distinct department of business. In some houses, rer, a Waste Book, or Petty Journal, is appropriated for such occasional transses as do not fall under any of the preceding heads.

see exhaust the authorities from which it is usual to compile the journal.

are, however, a variety of other books, kept in every counting-house, which teommonly form part of the materials for the journal, such as the Ware-Book, Letter Book, Account-Current Book, Account-Sales Book, Petty Book, and Order Book. The Warehouse Book, kept in a similar way to the eyy Book, contains accounts for each parcel of goods belonging to the merses own stock, detailing the quantities received, their disposal, the charges red, and the quantities on hand. The use of the others is sufficiently pointed their names. y their names.

### JOURNAL.

i journal, as already stated, is a monthly synopsis of all the transactions ted from the primary records, and digested under their appropriate heads of and Creditor. It usually contains,—lst, A column for the day of the month; reative; and, 4th, Two money columns. The rules for distinguishing Dr. 2. are to be inferred from the nature of the transactions and the account in dger. In personal accounts nothing is plainer than who are Dr. and Cr.; all business this is not only understood but felt. The following are the most al rules that can be given.

atever is Received, or the Receiver is Debtor

asever is necessed, or the necesser is Debtor.

atever is Delivered, or the Deliverer is Creditor.

journal begins with the inventory of stock. Thus if the property of a merconsist of Cash, £300; Bill No. 57, on P. Hill, due April 3, £500; Goods,

Debt due by Peter Gray, £200; Ship Minerva, £400: and his obligations,

o. 80, to P. Yates, due Jan. 6, £700; Debt due to Moses Ker, £600. The

lentries will be in this form:—

Cash,	⊸No	. 57,	Р. <b>н</b>	ill, d	ue Aj	ril 3		£300 500
Goods		•						. 900
Peter Gray, .								200
Ship Minerva,	•			•		•	•	400
								£2300

B00	98	BOO

To Bills Payable			Yat	es, due	Jan	. 6,	£700
To Moses Ker,	•	•	•	•	•	•	600

£1300

The primary Records are journalized at the end of each month.

# In journalizing the Cash Book, state

. For all money received. Cash Dr. to Sundries Sundries Drs. to Cash

For all money paid.

Specifying particulars, and classing items of the same kind together.

### In journalizing the BILL BOOKS,

Bills Receivable Dr. to Sundries For all bills received. For all bills accepted. Sundries Drs. to Bills Payable Setting forth names, numbers, and other necessary particulars.

## In journalizing the INVOICE BOOK INWARDS,

Goods Account, Dr. to A B (the seller) . For amount of goods purchased.

## In journalizing the Invoice Book Outwards,

C D (the Person on	whose	account	the invoic	e is sent) Dr. to Sundries.
To Goods .			. For	r amount of goods.
To Charges .			. For	r Shipping and other charges.
To Commission			. For	r the Factor's Commission.
To Insurance			. For	Premium of Insurance.
	d is th	at of a		ent to order. When the transac-
tion is an Adventure Ou	tward.	or direc	ct sale, no	Commission is charged.

In journalizing the Sales Book or Factory Book,

## Sundries Drs. to Sales on Commission.

E F (the Purchaser)	•	For Sales on Credit.
Cash		For ready money Sales.

## Sales on Commission, Dr. to Sundries.

To Charges To Interest	•	•	For charges at landing, &c. For interest (if charged on advances).
To Commission. To G H (the Consigner)	٠.	٠.	For the Factor's Commission. For Net Proceeds.

The journal for the month is then closed by a similar arrangement of the transactions contained in any other Record which the nature of the business may render necessary.

#### LEDGER.

This book is divided into distinct accounts, corresponding to the different

This book is divided into distinct accounts, corresponding to the different branches of the business, into which are posted monthly the results brought out in the journal. Each account is introduced by an appropriate title; and articles of opposite kinds which belong to the same account, are placed on opposite pages. The left hand page is called the Debtor, or Dr. side of the account; and the right hand page the Creditor, or Cr. side. The difference between the sums of the Dr. and Cr. sides is called the Balance.

The accounts in the ledger may be divided into two great branches. The first forms the accounts of the whole property or capital, technically called Stock, and the second embraces the accounts of the component parts of property. Under the general head of Stock Accounts are comprehended Profit and Loss account, and its ramifications, Commission, Interest, and Charges; the object of these accounts being to collect together the individual augmentations and diminutions of capital, and to transfer the results in one general entry to Stock: and also Private Account. its transfer the results in one general entry to Stock; and also Private Account, its use being to record all sums put into the business, or withdrawn, so as to keep them distinct from *Profit and Loss*, and to transfer the result in the same manner in one entry to *Stock*. The accounts of the component parts of property will depend upon

are of the business; but in a general point of view, the whole may be cony arranged as follows :-

> 1. WHOLE PROPERTY. Ramifications. Branches. Commission. Profit and Loss. Interest. Charges. Private Account.

### 2. COMPONENT PARTS OF PROPERTY.

2. COMPONENT PARTS OF PROPERTY.

Accounts of Money, Real Property, &c. viz. Cash, Bills Payable,
Bills Receivable, Goods, Shipe, Houses, Public Stock, &c.

Personal Accounts, viz. Banker, Ordinary Debtors and Creditors.

the fundamental law of double entry, every debit must have a correspond equivalent credit, and vice versă, it follows that the two sides of the ledger correctly posted, be constantly in a state of equilibrium: It follows likement the axiom that "the whole is equal to the sum of all its parts," that the off the stock account must equal the aggregate balance of all the other s. Hence arises the proof of deuble entry, which consists in abstracting the sof all the accounts in the ledger, and verifying their accuracy by ascerhow far the above requisites have been fulfilled. This operation, called as the books, is usually performed at the close of the year; at which period. •g the books, is usually performed at the close of the year; at which period, a the gain or loss during the year is indicated by the credit or debit balance into "Stock Account" from "Profit and Loss," after transferring to the latter ches, Commission, Interest, &c., and the differences betwixt the debit and credit the goods and property accounts, after crediting the balances of merchandise perty on hand at their market value. The whole debit and credit balances sen arranged in opposition to each other, will give a condensed view of the nt's assets and liabilities, and of his capital stock in the following form:—

## BALANCE ACCOUNT.

bandcotvable do	463	Bills Payable	£1,500 2,500
<b>do.</b>	1.000	Stock or net capital	£4,000 6,000
the Public Funds	400 900	otaco or acrespond	0,000
leccivable	2,881		
	£10,000		£10,000

Practical Directions for stating the different Accounts, including Observason Joint Accounts.

L.—This is in truth the account of the merchant himself, or the concern; commencing a new set of books, is debited with all the liabilities, and creith all the assets. Thus the sums given above under the head "Journal," entered in the ledger in this form :-

Cr. Stock. £2300 £1300 | By Sundries tries .

ess of the credit above the debit side, £1000, being the net capital or stock. If at next balance it shall be found that a profit of £300 has been realized, 200 has been withdrawn for private expenses, Stock will fall to be credited rofit and Loss' £300," and debited "To 'Λ B's Private account,' £200." sich the balance at Cr. of 'Stock,' or Λ B's net capital, will be £1100. TAND Loss.—During the currency of the year, this account should be de-ely for actual losses, and credited for actual gains; leaving the balances ission, Interest, Charges Account, &c. to be transferred at the time fixed cing. Some houses amalgamate the whole of these accounts into one reing. Some houses amalgamate the whole of these accounts into one rout and Loss account; but this is objectionable, especially in large consere it is of importance to preserve all the channels of gain and loss as spessible. A better plan is to open a separate account for Profit, and T Loss.

The balance arising on Profit and Loss account is transferred "To Stock," or

"By Stock," according as the result is gain or loss.

Commission Account is credited for all commissions received for our trouble in transacting business for others. There are seldom any entries to the debit, as the charges for commission made by our agents properly belong to the Goods Account to which they have reference. It is closed by transferring the balance to "Profit and ""..." Loss."

INTEREST ACCOUNT contains on the Dr. side all sums paid or incurred for interest or discount; and on the Cr. all sums received or become due for the same. The difference, at balancing, is transferred to "Profit and Loss."

CHARGES ACCOUNT contains on the Dr. side all general expenses paid or incurred in the business, as rents, taxes, salaries, postages, and incidents. If any of these should be afterwards charged to some other account, the sums so charged are entered to the Cr. The balance is transferred to "Profit and Loss."

In some houses, separate accounts are kept for Export Charges, Charges on Sales, on Commission, &c., such accounts being dissected periodically, and credited by the different parties, or Adventures, for which the charges were incurred.

PRIVATE Account contains on the Dr., money, or any thing else withdrawn from the concern for private use. It seldom contains any thing on the Cr. side. The balance is transferred to "Stock." Dr Hamilton and other writers carry private or house expenses to "Profit and Loss;"—but this is improper, as the true profits of business may be £1000 a-year, while the expenditure being £1500, a false loss would be exhibited.

Cash.—Some houses post the ledger directly from the Cash Book, without any intermediate entry in the Journal beyond "Cash Dr. to Sundries" for the monthly amount of receipts; and "Sundries Dr. to Cash" for the monthly amount of pay-

amount of receipts; and "Sundries Dr. to Cash" for the monthly amount of payments; but the more general method in large concerns is that described above under the head "Journal." By both plans, the cash account in the Ledger is usually comprised in twelve lines on each side yearly.

The mode of stating the cash details is simple. When goods are sold for ready money, Dr. "Cash," Cr. "Goods," or account to which the goods belong. When cash is received for goods formerly sold on credit, Dr. "Cash," Cr. the purchaser. When goods are bought for ready money, Cr. "Cash," Dr. "Goods," or account to which the goods belong. When cash is paid for goods purchased on credit, Cr. "Cash," Dr. the seller. When money is received of one person for the use of another, or for his own use, Dr. "Cash," Cr. the person for whose use it is received. When money is paid to one person for the use of another, or for his own use, Dr. the person for whose use it is paid, Cr. "Cash." When money is lent, Cr. "Cash," Dr. the borrower. When money is borrowed, Dr. "Cash," Cr. the lender. When a bill is paid, Cr. "Cash," Dr. "Gash," Dr. "Cash," and Cr. "Bills Receivable" for the total amount of the bill; and Cr. "Cash," and Dr. "Interest," for the discount.

BILLS PAYABLE ACCOUNT is credited with all bills accepted, and debited with those paid; the balance shows the amount of bills unpaid.

BILLS RECEIVABLE.—This account is debited with all bills received, and credited with those paid, discounted, or otherwise disposed of; the balance shows the bills received.

with those paid, discounted, or otherwise disposed of; the balance shows the bills

with those paid, discounted, or other wise disperse at ,

In the Renewal of Bills,—1st, If the bill be in your own hands, make A B (the acceptor) Dr. to Sundries; viz. To "Bills Receivable," for the sum of the old bill; To "Interest," for interest for the time the bill is renewed added to the new bill; and then "Bills Receivable" Dr. to A B for the new bill. 2d, If the bill be discounted, or paid away, make A B Dr. to "Cash" when you pay his bill,—and A B Dr. to "Interest," for interest: then "Bills Receivable" Dr. to A B for the new bill. If the new bill, however, be drawn for the same sum as the former, and the interest paid in cash, it is sufficient to enter " Cash" Dr. to "Interest" for the interest, without bringing it to A B's account.

In the Protesting of Bills,—lst, If the bill be in your own hands, make A B (on whose account it was received) Dr. to "Bills Receivable" for the bill, and A B Dr. to "Cash" or "Charges," for expenses of protest; 2d, If the bill be discounted or paid away, A B Dr. to "Cash," paid his bill with expenses.

Accommodation Bills.—When you receive another person's acceptance, or grant

your own note and receive the proceeds, in either case merely for your own accommodation, enter "Bills Receivable" Dr. to "Bills Payable" for the bill (as you will have to provide for it when it falls due); and when discounted, "Cash" Dr. to "Bills Receivable," and when paid, "Bills Payable" Dr. to "Cash." When you

grant your bill to another, merely for his accommodation, it is sufficient to note the particulars in a "Memorandum Book," or "Register Bill Book," and take an obligation from him that he is to provide for it when it becomes due. If he then be unable to pay the bill, enter A B Dr. to "Cash." Where, however, accommodation. tion bill transactions betwixt two parties are numerous, the best way is to open a

separate account for them.

Merchants whose bill transactions are numerous, keep a Register Bill Book, in which all bills they receive, or become bound to pay, are entered in the order in which they fall due, to enable them to regulate their payments without embarated.

Goods Account commences on the Dr. side, with the balance of goods on hand. Goods bought are entered on the same side; and goods sold on the Cr. Charges laid out on goods are entered on the Dr. side, as also discounts allowed on goods had out on goods are entered on the Dr. side, as also discounts allowed on goods sold; and on the Cr. side discounts received on goods purchased, as well as any other incidental advantage which arises from them. On closing the account, Cr. By "Balance" for value of goods on hand. If the Cr. side is then found to exceed the Dr. the account is to be debited, To "Profit and Loss" for loss. In some houses, separate accounts are opened in the Ledger for each kind of goods; but perhaps the more general practice is to open only one general account, and leave the gain or loss upon the different parcels to be ascertained from the Warehouse Book.

ACCOUNTS OF SHIPS, HOUSES, &c. are debited with the cost and ontlave and

ACCOUNTS OF SHIPS, HOUSES, &c. are debited with the cost and outlays, and credited with freights, rents, and other receipts. The difference is transferred to "Profit and Loss," after crediting them "By Balance" for their value at the time of

PERSONAL ACCOUNTS are debited to Goods, Cash, Charges for Commission, and for every thing we give out; and credited for what we receive either in Goods, Cash, or Charges, &c. Where the transactions with a party are numerous, and of different kinds, several accounts may be opened; thus with A B you may open his "General Account," his "Accepting Account," his "Account of Consignments," &c., the balance of all, or any of these, being transferred at certain periods to his Account Current."

INSURANCE ACCOUNT is stated in various ways, according to circumstances. In the books of a merchant, or person insured, it is debited to the Broker or Insurance Company, for the amount of premium and policy, and credited by the Adventure or person for whose account it is effected; the Broker being debited for Returns, or person for whose account it is enected; the Broker being debited for returns, Averages, or Losses, to the accounts that were formerly charged with the premiums. Where, however, the merchant acts as his own broker, it will be convenient to open a separate set of Insurance books for the accounts of the different underwriters, &c., and to reserve his general ledger for an Insurance Account, and an account for himself as "Broker," both of which will be stated, as in the former case.

In the books of an Underwriter, "Insurance Account" is credited by the broker or party insured for the premium, &c.; and debited to the same accounts of Returns, Averages or Losses; the difference being transferred at halancing to

for Returns, Averages, or Losses; the difference being transferred at balancing to "Profit and Loss." At balancing, care must be taken to transfer the premiums on current risks to a "Suspense" or "Guarantee Account."

DEBENTURE Account is debited To "Goods" for the drawbacks to be received on goods exported from our own stock, and credited by "Cash" when we receive the same; the balance shows the debentures outstanding.

Goods Received on Commission.—Separate accounts are sometimes opened in

the ledger for each consignment; but as this is done in the Sales or Factory Book, it is usual to confine the ledger accounts to two general ones, namely, "Sales on Commission," and "Charges on Sales on Commission." The first is credited by Commission," and "Charges on Sales on Commission." The first is credited by the accounts of the different purchasers for the gross sales; and debited (after each consignment is sold) to "Charges on Sales on Commission" for the amount of charges, to "Commission" for your commission, and to the consigner for the net proceeds; and the balance will consist of the gross proceeds of goods not yet accounted for by you. "Charges on Goods on Commission" is debited to "Cash," &c. for all charges, and credited as already stated: the balance will show the

Acc. for all charges, and credited as already stated: the balance will show the amount of advances remaining to be accounted for to you.

ADVENTURES.—In Adventures Outward, two accounts are generally opened with the foreign agent, "A B Account of Consignments" is debited with the cost of the goods, Insurance, and Charges; and credited by "A B Account-Current" for net proceeds; the difference being carried to Profit and Loss. The account-current is credited by remittances. In Adventures Homeward, the foreign agent's account

is credited by "Goods," or as the case may be, for the amount of invoice and charges; and debited with remittances.

Consignments by you to parties in this country are stated in the same manner as

in Adventures Outward.

Joint Adventures may be stated in various ways. If A and B ship goods conjunctly to Bombay, to the value of £300; of which, £210 are from A, and £90 from B; and the net proceeds realized by Z be £400; the accounts may be stated in this form in A's books, supposing him to be manager, and the profits divisible equally.

	צ		•	
Dr. Adventure to Bom		Cr.	Dr. B	Cr.
To Goods . £210		£161	To Adven.his   cost£161   By Adven. &c.	£90
To B 90 To Insurance 12		200	To Balance 129 By Z his i net proceeds . }	200
To Charges 10	1			
	1		290	290
322	1			
To Profit and Loss 39			Dr. Z	Cr.
	4		To Adven. &c. £200 By Belance .	£400
361		361	To B 200	
	.*			_

The balance of £129 is paid to B, on the £400 being remitted by Z. The adventure may also be stated by A as though it were his own entirely, giving credit to B for his goods, and half the profit.

Branches.—Concerns which have branch establishments should open accounts with each precisely as if they were strangers.

Economy Movey Accounts.

Foreign Money Accounts.—If an account with a foreigner is to be settled in foreign money, we must enter the value of each article reduced to that money in an inner column. If the sums of the inner columns be equal, there is nothing due by the one party to the other; and then, if the sums of the outer columns be unequal, the difference is gain or loss. But if the inner columns be unequal, the balance due from one party to the other must be valued at the current rate of exchange; and after the value is added to the proper side, the difference is gain

BAD DEBT ACCOUNT is debited to "AB," &c. for bad debts incurred, and credited by "Cash" for dividends, &c., and by "Profit and Loss" for the net loss sustained at the period when the debtor is discharged, or the recovery of his debt has become

hopeless.

A preferable mode of disposing of bad debts is to open a "Guarantee Account," and credit it at the period of balancing by "Profit and Loss" for the probable amount of loss by bad or doubtful debts. In this case, the debtor's own accounts are credited for dividends, &c., and afterwards by "Guarantee Account" for not loss. At each succeeding period of balance, a new valuation of bad debts is to be made, and an additional sum credited by "Profit and Loss," if found requisite.

Any other contingency may obviously be provided for in Guarantee Account of

Any other contingency may obviously be provided for in Guarantee Account on

the same principle.

PARTNERSHIP Accounts may be kept in the general ledger in six different ways, namely;—three in which no entries are made until the partners advance their shares; and three in which entries are made previous to the shares being paid in: in the latter an "Account Proper" being opened with each partner, for recording the sums drawn out or paid in, distinct from the "Account in Company" for his share.

1. Cash, or the Article advanced Dr. to Stock,
—then
Stock Dr. to Sundries.
To each partner for his share.
2. Sundries Drs. to the Partner.
For the articles paid in.
3. Sundries Drs. to Stock in Company.
For the articles paid in, mentioning each partner's share.
4. Stock Dr. to Sundries.

To each partner's Account in Company, for his proposed capital,—then Sundries Drs. to Stock.

Each partner's Account Proper for the

Each partner's Account Proper for use same.

5. Each partner's Account Proper Dr. to each partner's Account in Company, for the capital to be advanced.

6. Sundries Drs. to Stock in Company.
Each partner's Account Proper for the proposed capital—and

when the partners pay in their respective shares, the entry by all the three last is "Cash" or the Article advanced Dr. to partners' Account Proper. At balancing the books, if the business has been successful, and the profit is to be divided, enter "Profit and Loss" Dr. to each Partner's Account Proper, but if there has been a loss, these entries are to be reversed. The balance of the Account Proper is then usually transferred to the Account in Company when the latter is kept separate,

**B00** 

and it is not fixed that the capital shall remain permanent. In all cases, interest is to be charged on the partners' accounts, in order to equalize their advances.

A preferable mode, however, is to state the accounts in the General Ledger pre-

cisely as in the case of a single proprietor, and to adjust the partnership interests in a private Partnership Ledger as follows :---

Dr. To Sundries To Interest To P. & L.	Joint Capital.  £300   By A, withdread By B do.  By balance  £1237	Cr. ##n £210 105 922 £1237	Dr. To J <sup>t.</sup> C. withdr To Balance		A.  By Joint C. By Interest By P. & L.	Cr. £600 25 gain 200 £825
Dr.	Interest.	Cr.	Dr.	1	3.	Cr.
To Sundries	£37   By Joint C.	£37	To J. C. withdr To Balance	£105 307	By Interest	£300
Dr.	Profit and Loss.	Cr.			By P. & L. 1	gain 100
To Sundries	£300   By Joint C.	£300		£412		£412

Joint Capital is debited at the outset to each of the partners for his capital; at balancing it is debited to "Interest" for the interest arising on the capital; to "Profit and Loss" for gain; and credited by each of the partners' accounts for the sums withdrawn. It is thus just the Stock Account of the General Ledger reversed.

Interest is credited by "Joint Capital" for the interest arising on it; and debited to the partners for their respective shares.

Profit and Loss is credited by "Joint Capital" for net gain; and debited to the partners' accounts for their respective shares.

Pertners' Accounts are credited by "Joint Capital," "Interest," and "Profit and Loss," for their respective shares of capital, interest, and gain, and debited to "Joint Capital," or the sums withdrawn.

" Joint Capital" for the sums withdrawn.

## III. Outline of a Modified System adapted for Retail Business.

It is a common prejudice that the retailer, from the minuteness of his sales, is unable to keep his accounts on the same systematic principles as the merchant. The difficulty, however, applies solely to the quantities of goods, and in no respect to the money accounts which, in all businesses, are composed of expenditure and returns, receipts and payments. These particulars the retailer can ascertain as easily as the merchant, and therefore he may with equal facility systematize his accounts. In the simple form given below, the only books employed are a Cash Book, a Day Book, and a Ledger into which the two former are posted directly without the intervention of a Journal.

The Cash Book differs from exclusive books of this kind in having an inner

The Cash Book differs from ordinary books of this kind in having an inner column on each side titled "Store." In the inner column on the Dr. side are entered the cash drawn for ready-money sales and discounts received; and in the credit inner column, ready-money purchases, discounts allowed or paid, and all charges of a general nature. The amount of each of the inner columns is transferred monthly to the outer, and then posted to "Store Account" in the Ledger.

In the annexed form the ready-money sales are entered weekly, but in practice they should be entered daily unless a petty cash book is kent for that nurnose: in

they should be entered daily unless a petty cash book is kept for that purpose; in which case they may be transferred when convenient.

The Day Book forms a chronological record of all the other transactions: the purchases on credit are extended into the column titled "Store Dr.;" the sales on credit to that titled "Store Cr.," and any other transactions which may occur are expressed in the journal form, and entered in an inner column. The two outer columns are summed monthly, and their amounts posted to "Store Account," as before.

The Ledger is extremely simple, and will be readily understood on inspection. The Store account combines a goods and charges account; and at closing, the value of the goods on hand, as ascertained by inventory, is stated to the credit as a balance, and the excess of the credit above the debit side, being the profit realized, is

transferred to Stock account.

The period embraced by the transactions is one month, but the procedure is the

same throughout the year. The operation of balancing is here for illustration performed at the end of the month, when the closing stock entries are stated in the journal form at the end of the Day Book.

Dr.	CAS	SH BOO	K.	Cr.
Feb. 1. 7. 8. 14. 21. 25.	To Store, cash sales To Store, cash sales To J. Bell in full To Store, cash sales To J. Bell in full To Store, cash sales To Bills Receivable, discounted P. Brown's, due June 18 To Store, cash sales		3. By Store, 200 lbs. tea, at 4 8. By J. Smith, paid him 13. By A B, family expenses 14. By Store, discount to J. Be 15. By Store, disc, on P. B's bi	n i
	DAS	у воок		Dearn. Star
10. 15. 20.	To John Smith, for 1000 lbs. tea, at 48 J. Bell, 48 lbs. tea, at 5s. To J. Smith, 100 cwt. sugar, at 50s. By J. Bell, 20 cwt. sugar, at 60s. Billis Receivable, Dr. to J. Bell Received his bill at 4 months, du By J. Bell for 4 lbs. tea, at 5s. 40 lbs. sugar, at 6d	<b>.</b> -		£ 200 250 1 1
- 1	Store Account, Dr. for purchases on Store Account, Cr. for sales on credi Stock Dr. to A B Private Account, 1	it this mon	th	450 7
- 1	G4+ 4 4 TO 4 G1 1 1			<b>⊣</b> ।
Dr.	Store Account Dr. to Stock, gain on	former tra	ansferred - £	<b>⊣</b> ।
	S	EDGER tock. —	ansferred - £	21
Dr.	L To A B for cash withdrawn To Balance Si	EDGER  tock. — £11 F 510 £591  tore. —	ansferred - £	Cr.
Dr. 28	L  To A B for each withdrawn To Balance  So  To Cash To Sundries, per Day B. To Stock for gain	£11 F 510 £511 £521 tore. £454 F £535 £535	eb. 1. By Cash for capital - 28. By Store for gain -	Cr.
Dr. Peb. 28 Dr. Peb. 28 Dr. Dr.	L  To A B for cash withdrawn To Balance  Solution To Cash To Stock for gain  To Stock for gain  To Cash lodged  To Cash lodged	£11 F 510 £511 £521  tore. — £54 F 459 21 £535  Sank. — £285 F Sills Roce	ceb. 28. By Cash for capital	Cr.  Sand Sand Sand Cr.  Cr.  Cr.  Cr.  Cr.

Dr.	John Smith	Cr.
	To Cash, discount £10 £200 Feb. 2. By Store, 1000 lbs. tea, at 4. To Balance 250 10. By Store, 100 ewt. sug., at 5	
Dr.	J. Bell	Cr.
15.	To Store, 48 lbs. tea, at 5s.  To Store, 50 cwt. sugar, at 60s.  To Store, tea and sugar  To Store, tea and sugar	£19 60 2 £74
Dr.	Balance. (A B's Estate, Feb. 28.)	Cr.
	To Cash on hand £89 By J. Smith, due to him To Store, goods on hand - 384 By Stock To Bank 285 To J. Bell, due by him - 2	£250 510
	£760	£760

If the concern is a partnership, the accounts may be kept precisely as above, and

If the concern is a partnership, the accounts may be kept precisely as above, and be interests of the partners adjusted in a private ledger, according to the form iven in last section. In this ledger should also be engressed the Inventory and alustion of Stock, and the Balance Account.

BORACIC ACID is obtained artificially by the action of sulphuric acid upon crax; and in a natural state in the hot springs of Sasso, near Florence, and in the Lipari islands. It occurs in small brilliant colourless crystals, which have a near feel, it is independent and processes little tasts. This said is used in the manner feel it is a independent. reasy feel: it is inodorous, and possesses little taste. This acid is used in the management of borax, as well as in chemical investigations. About 6000 cwts. are

macture of borax, as well as in chemical investigations. About 6000 cwts. are muslly imported into this country.

BORAX, a salt procured in an impure state, called tincal, or rough borax, from lake in Thibet, about fifteen days' journey from Teeshoo Lomboo, from whence early the whole European market is supplied by way of Calcutta. Tincal, as imorted, is embedded in a kind of soapy matter; its crystals are soft and brittle, clourless, yellowish or greenish, sometimes nearly transparent, but more commonly paque. When purified, it is called borax, or borate of soda, and occurs in rather arge white semitransparent crystals, having a sweetish alkaline taste. When seated, it becomes a porous friable mass, called calcined borax. Borax is also preared artificially in England and France from its ingredients, boracis acid and soda. This salt is employed in medicine, but is chiefly used as a flux in the arts. About This salt is employed in medicine, but is chiefly used as a flux in the arts. About 500 cwts. are annually brought to this country, nearly one-half of which is again

BOTARGA, a substance similar to caviare, prepared on the coasts of the Medierranean, from the spawn of a kind of mullet. It is very firm, of a deep reddish solour, and has two lobes about nine inches long. The best is made at Tunis. BOTTLES (Du. Bottels. Fr. Bouteilles. Ger. Bouteillen. It. Bottiglie; Fiaschi. Por. Botelhas. Rus. Bulülki. Sp. Botellas.) [GLASS.]
BOTTOMRY is a contract by which money is borrowed on the joint security of the contract by which money is borrowed on the joint security of the solour security of the contract property of the solour security of the contract property of the solour security securi

ship and its owners, repayable on the ship terminating her voyage successfully. It corresponds with Respondentia, which is a similar method of raising money at the cargo. [RESPONDENTIA.] It may be executed either by bill on the part of the borrower, or by a mutual bond, provided the conditions be clearly expressed. he borrower, or by a mutual sond, provided the conditions.

At home, the contract is entered into by the owners, or by the master as their agent.

The master has full authority in a foreign country to bind the owners, and hypothesis and fesight by a bottomry-bond, in cases of necessity. "If it be The master has full authority in a foreign country to bind the owners, and hypothecate the ship and freight by a bottomry-bond, in cases of necessity. "If it be made," says Mr Smith, "by the owners themselves in this country, before the commencement of the voyage, the lender has not the same convenient remedy by suit a the Admiralty against the ship, as he has in the case of hypothecation for necesaries by the master in a foreign port, and if the contract refer to a British ship, of which it purports to be an assignment, compliance with the provisions of the Resisty Act seems necessary to its validity" (Mercantile L. 348). In Scotland, coording to Professor Bell, "to make the debt effectual, the proceedings are in dmiralty [now the Court of Session] by an application for the sale of the ship, and syment of the bottomry debt, or a warrant against those who owe freight." The sad may be granted not only for money lent, but for repairs executed. The holder the bond may take any amount of interest without being liable to the surry laws, privilege of less consequence than it formerly was. [Usuar.] But this privilege privilege of less consequence than it formerly was. [Usury.] But this privilege

continues with the sea risk—when that ceases, the interest, which continues to run, is restricted to the ordinary rate. Where the master hypothecates the ship for interest exceeding 5 per cent., the lender has a personal claim against the master, but none against the owner. Where there are several bonds of bottomry, and the value of the ship is insufficient to meet them all, the last, if absolutely necessary, is preferred, as having had the chief tendency to the preservation of the vessel. (Abbott, 117-131. Marshall on Insurance, 742-769. Smith's Mercantile L. 346-351. Bell's (Om. i. 530-536) Bell's Com. i. 530-536.)
BOUGHT-AND-SOLD NOTE. [BROKER].

BOUGHT-AND-SOLD NOTE. [BROKER].

BOUNTY, a premium given by a government for the encouragement of a particular branch of industry. The granting of bounties formed, until lately, a prominent feature of the commercial policy of this country. A graduated allowance per yard was paid on all linen exported, in order to encourage the home manufacturer, and enable him to meet foreign competition; four shillings were granted on each barrel of cured gutted herrings; and £1 per ton on every vessel fitted out for the whale-fishery, in order to promote the fisheries and the rearing of seamen. Encouragement, were given to other trades or similar principles and in 1824 the total couragements were given to other trades on similar principles; and in 1824 the total sum paid under this head amounted to £536,228. The impolicy of bounties had by this time, however, been rendered evident by the writings of Smith and Ricardo. It was now acknowledged that individual interest is of itself sufficient to prompt men to engage in all trades of a really advantageous nature ;—that the production and exchange of commodities fall into the most profitable channels when left to themselves; and that as often as they are diverted from those channels by external interpositions of any sort, so often the industry of the country is made to employ itself less advantageously, and those engaged in it rendered comparatively indiment to improvements. The principle of bounties was accordingly abandoned by government. The tonnage duty paid on whale ships ceased in 1824; and the bounties on herrings, linen, and other articles were repealed in 1830.

bounties on herrings, linen, and other articles were repealed in 1822; and the bounties on herrings, linen, and other articles were repealed in 1826.

"We cannot give our workmen a monopoly in the foreign as we have done in the home market. We cannot force foreigners to buy their goods as we have done our own countrymen. The set is the state of the state of the state of the state of the state. The set is allowed, ought to be given to those branches of trade only which cannot be carried on without hem. But every branch of trade in which the merchant can sell his goods for a price which replaces to him, with the ordinary profits of stock, the whole capital employed in preparing and sending them to market, can be carried on without a bounty. . . . Those trades only require bounties in which the merchant is obliged to sell his goods for a price which does not replace to him his capital, together with the ordinary profit; or in which he is obliged to sell them for less than it really costs him to send them to market. The bounty is given in order to make up this loss, and to encourage him to continue or perhaps to begin a trade of which the expense is supposed to be greater than the returns, of which every operation eats up a portion of the capital employed in it, and which is of such a nature that if all other trades resembled it there would soon be no capital left in the country. The trades which are carried on by means of bounties are the only ones which can be carried on between two nations for any considerable time together, in such a manner as that one of them shall always and regularly lose, or sell its goods for less than it really costs to bring them to market. But if the bounty did not repay to the merchant what he would otherwise loss upon the price of his goods, his own interest would soon oblige him to employ his stock in another way, or to find out a trade in which the price of the goods would replace to him, with the ordinary profit, the capital employed in sending them to market. The effect of bountie

BOURBON, an island in the Indian Ocean subject to France. It lies about 90 miles S.W. from Mauritius, and is 440 miles E. from Madagascar. Area 895 British square miles. Population in 1836, 106,099, of which 69,296 were negro slaves. The chief town and port is St Denis, situated on its northern side, in 20°50′ S., and 55° 31′ E.; pop. 12,000. It possesses no close harbour, but only an open and dangerous roadstead.

and dangerous roadstead.

The island consists of the heights and slopes of two mountains, the most southerly of which contains a volcano in perpetual activity. A great part of the interior is a volcanic desert; but the districts on the coast are generally fertile. The climate though humid, is pleasant and salubrious; burricanes are, however, frequent and violent. The staple product for exportation is sugar; then are also extensive plantations of coffee and cloves. The forests abound in a variety of fine timber and dye-woods; and ambergris, coral, and turtle, are found on the shores. The total value of articles exported in 1836, of the growth and produce of the island, was 16,743,899 fr. (or £669,736); the principal being raw sugar, 18,173,092 kilogrammes, value 1,305,078 in the same year the total value of the imports was 13,769,541 fr. (or £550,762), consisting chiefly of cottons and other manufactured goods, with rice, wheat, oils, wine, cattle, timber, and salt the principal commercial intercourse is with France, where the bulk of the produce of the island is exchange for cattle, &cc.,—India, to which cloves and other articles are sent in return for rice,—and the neighbouring island of Mauritius.

Manuscer, Weighte, and Money, same as France.

Revenue in 1837, 2,149,563 fr., or £85,982; expenses, 2,932,428 fr., or £117,297.

BOX (Fr. Buis), a small tree (Burus sempervirens), now very scarce in this country, but common in the south of Europe and west of Asia. Its wood, which is nique and highly valuable, is close, hard, heavy and durable, of a yellowish colour, uts better than any other, and is the only kind adapted for engraving. It also used for the wooden part of fine tools, snuff-boxes, and for a variety of pursues requiring strength, beauty, and polish, in timber. A late reduction of the lutyfrom £5 to 10s. per ton (6 & 7 Wm. 1V. c. 60), has led to a greatly increased conumption of boxwood, and about 700 tons are now annually imported, chiefly from lurkey and Spain.

BRACCIO, an Italian cloth measure, varying in different places from about 21 o 26 imperial inches.

BRAN, the husks of ground corn.

BRANDY (Fr. Eau de vie de vin. Ger. Brantewein. It. Aquarzente. Por. Sp. Aguardiente), a spirit distilled from wine, and from the marc, regardence. Sp. Agardenes, a spirit distinct from wine, and from the marre, are fermented residue of pressed grapes. In general it is obtained from wine of aferior quality, fit only for making brandy. The product of the distillation is at irst colourless, but it obtains a certain degree of colour by age. Most commonly, sowever, it is coloured artificially by mixture with burnt sugar and saunders-wood. The quality is of course dependent both on the material from which it is procured, and the skill with which it is manufactured. Marc brandy is said to possess a nore acrid flavour than that obtained from wine.

Brandy is manufactured in most wine countries, but the best, and almost the only tind imported into Britain, is made in France. The quantity annually prepared in hat country is estimated, though somewhat vaguely, at about 20,000,000 galls., I which nearly one-third is exported. The finest, made at Cognac, in the de-If which nearly one-third is exported. The finest, made at Cognac, in the unsartment of Charente, is said to be procured from white wine fermented so is not to become impregnated with the oil of the grape skin. The Cognac randy is shipped mostly from the port of Tonnay on the Charente; but brandy brans likewise a valuable export from Cette, Bordeaux, Rochelle, and Nantes. Besides the British, the Anglo-Americans and Dutch take considerable quantities it; but the exports to other countries are comparatively trifling. That exported if is; but the exports to other countries are comparatively trifling. That exported from Spain is shipped chiefly at Barcelona for Cuba, Mexico, and the South American States.

The extravagant duty of 22s. 6d. per gallon levied on foreign spirits has materially checked the use of brandy in this country; indeed the quantity at present mered for hame consumption is much less than it was fifty years ago. In 1790, when the duty was 6s. the annual consumption was about 1,700,000 gallons Imp. meas.). At present, although it has somewhat increased of late years, it verages only about 1,400,000 gallons annually. A considerable quantity, however, s besides introduced in an irregular manner, as a contraband trade is carried on with activity along the coast of the Channel.

In 1823, the quantity of brandy imported amounted to 2,398,135 Imp. galls. (including overrecof), of which 2,300,122 galls, were from France; the quantity entered for home consumption
ss 1,903,435 galls, ; and the quantity re-exported to 1,010,851 galls, (prof). Of the latter,
here were sent to British America, 291,609 galls.; British West Indies, 215,531 galls.; Cape
of Good Hope, 39,333 galls.; United States, 57,514 galls.; East Indies, 105,173 galls.; and Ausrails.; 122,104 galls.; besides smaller quantities to the West Coast of Africa, to the South
American States, especially Chill and Peru, to the Canaries, and to other places. The quantity
inder bond in this country is usually about 1,300,000 galls.; and that in the stocks of dealers
shout \$60,600 galls. [Spirits.]

RRANK [Bruck Wifer]

BRANK. [BUCK-WHEAT.]

BRANK. [BUCK-WHEAT.]

BRASS, an important alloy of copper and zinc, usually prepared by cementaion of calamine, a native carbonate of zinc, with granulated copper. Sometimes
blende, a native sulphuret, is employed instead of calamine. It is of a fine yellow
bloor, susceptible of a high polish, and is little liable to rust. It is very maleable, and ductile when cold: at a high temperature it is brittle. Sp. gr. 7'8 to 8'4. It is more fusible, sonorous, a worse conductor of heat, and harder than copper. The relative proportions of the two metals vary in the different kinds of brass; but here is seldom less than one ninth, or more than one-fourth of zinc. Brass has seen known and used from the earliest ages. Its colour and other properties resummend it in preference to copper for many purposes in the arts, and it is exten-irely employed both for useful and ornamental purposes. From being readily urned on a lathe, it is well adapted for philosophical instruments, and those used a manufacturing processes. It is besides used in the manufacture of a great ariety of articles, such as buttons, chandeliors, lamps, vases, fenders, fire-screens,

and lock and door handles. When drawn into fine wire, it is extensively employed in pinnaking, and for other purposes. It is also beaten into thin leaves, which, under the name of Dutch leaf or Dutch gold, are used in making trinkets (Brande's Chemistry, &c.). The great seat of the brass manufacture is Birmingham.

Chemistry, &c.). The great seat of the brass manufacture is Birmingham.

"The use of this valuable compound metal has continually increased during the last hundred years, and the talent of the designer has been tasked in the invention of new forms, and in the adaptation of classical models to the purposes of modern domestic comfort and ornament. The introduction of the stamp especially, which was first applied to the multiplication of copies of smaller wares, as buttons, buckles, and cloak pins, and which was at length adapted by increasing its power, to the production of large forms, has caused the greatest change in this branch of manufacture. The process of casting, though preferable for many articles, is tedious; the forms require considerable repairing and finishing after they leave the sand, and the metal is necessarily so thick as to be for many purposes inconveniently heavy; but the stamp brings up the work or the die on light rolled sheet metal, so that the most intricate and involved patterns are executed with the greatest precision; and by the ingenious application of separate parts, the work of the carver and gilder in large decorated pieces of scroll and foliage is successfully imitated." (Pes. Cyclopedia, art. Birmingham.)

BRASSAGE. charges for mint expenses.

BRASSAGE, charges for mint expenses-

BRASSAGE, charges for mint expenses.

BRAZIL, an extensive empire lying in S. America, between lat. 4° N. and 33° S.; and between long. 35° and 73° W. It is bounded N. by Venezuela, French Guiana, and the Atlantic; S. and S. E. by the Atlantic; S. W. and W. by Urnguay, Paraguay, Argentine Republic, Peru, Ecuador, and New Grenada. Area about 3,000,000 square miles. Population vaguely estimated at 5,000,000; of which 1,000,000 whites, of Portuguese origin; 2,800,000 negro slaves; 300,000 Indians; and 900,000 free blacks and mixed races. It is divided into 18 provinces, namely, Para, Rio Negro, Maranham, Piauhi, Ceara, Rio Grande del Norte, Parahiba, Pernambuco, Alagoas, Sergipe, Bahia, Espirito Santo, Rio Janeiro. The government is a constitutional monarchy; the executive is vested in the monarch or emperor; the legislative body consists of a senate chosen by the emperor, and a chamber of deputies elected by the people.

emperor; the legislative body consists of a senate chosen by the emperor, and a chamber of deputies elected by the people.

The physical character of Brazil is as yet but imperfectly known, but so far as ascertained, it appears to be a country of vast natural capabilities. A ridge of mountains runs parallel with and at no great distance from the coast, from 10° to 32° S. lat. In the W. the land again rises to the height of from 3000 to 6000 feet, spreading out into those sandy plance called Campa Parexis, which occupy the centre of S. America. Nearly one-half of the surface is composed of uplands. The lowlands extend principally along the sides of the river Amazon, with smaller portions on the shores, and on the S.W. border. In a country equal in extent to nearly 4-5ths of Europe, the productions must be very much diversified; but the greater part of it is covered by vast forests, considerable portions of which have been only partially explored. The mineral productions, so far as known, are chiefly gold, diamonds; fron, and salt. The province of Minss Geraes is the richest in gold and diamonds; and what is called the "Diamond District" extends about 50 miles from N. to S., and 25 miles from E. to W. around the sources of the Prancisco, and the Rio Parana, and adjoining Tejuco, about 400 miles N. from Rio de Janeiro, where nearly 2000 persons are employed by government in collecting the stones. Gold abounds chiefly in this province, in the affluents of the Rio Francisco, but it is found likewise in all the head waters of the great rivers which flow northward into the Amazon. About the middle of last century, the annual produce was about 35,000 marcs; but, owing to the exhaustion of the surfferous sand from which it was washed, the amount decreased, and betwixt 1800 and 1820, averaged only about 5000 marcs annually. Of late, however, British capital has been applied with some success to work the veins in the mountains, particularly at Congo Soco, near Sabara, about 200 miles N. from Rio, and the produce is again

sof Rio de Janetro, where the quantity raised is very great, and is yearly increasing, is raised, but to a comparatively triffing extent, in the northern provinces; also he inland ones, particularly Missa Gersea. The cultivation of tobacco, formerly so a now on the decline; it be best is grown near Bahis. Rice is raised principally in the state Cathasrina, and in the provinces of Maranham and Para.

\*\*Rail commerce of Brazil chiefly consists in conveying the produce of the country to a not converted the grown of the country in various direction; but very little is arding their capabilities. A company, under English direction, has however bean rest at Rio de Janeiro for the survey and navigation of the Rio-doca; gen commerce of Brazil excess that of any other country of America except the sea, and is yearly increasing. The exports chiefly consist of coffee, sugar, cotton, and isse tailow, horns, brazilwood, rosewood, fusic, tobacco, rice, indigo, pecacuanha, castor-basin, taploca, acouthouc, nuts, gold and diamonda. The trade rod as government mone plant of the state, and in Europe, Lordon, Literpol, Hammer, These, Havre, Lisbon, and Oporto. In 1838, the principal articles carried to assisted of 10,373,713 bbs. coffee; 201,760 lbs. cocca; 24,464,466 lbs. cotton; 26,515 write.

\*\*483 cwts. hidse; 133 tons fusite; and 10,469 lbs. tobacco. A considerable portion of the pad to the other European markets is on English account, more particularly coffee and hease two articles cannot (owing to prohibitory duties) be introduced into the United saccept for re-exportation; such cargoes, however, are frequently sold in London by the vascel wating their diminatories of the cargoes, however, are frequently old in London by the overside wating their diminatories of the cargoes, however, are frequently old in London by the overside wating their diminatories of the cargoes, the cargo of the control of the contr

a situated in 13° 1′ S. and 38° 33′ W. in the capacious bay of All Saints, with an excellent pop. 120,000. The anchorage is abreast of the city, a mile and a half distant, in 8 to 12 Bahis was formerly the capital of Brazil, and though now subordinate to Rio, is still a react consideration. It is strongly fortified, and possesses both public and private shippards. Exports, sugar, cotton, coffee, hides, tobacco, fancy woods, and drugs. The 1835 amounted to £1,412,821, of which £942,956 were from Britain.

\*\*January of formerly St Schestian), in 23° 55′ S., and 43° 9′ W., is beautifully situated on side of a small hay, forming one of the most magnificent natural harbours in the world; a 200,000, two-thirds being blacks and mixed castes. The city lies about 4 miles from

the entrance to the bay. To the right on entering is the fort of Santa Cruz, within bail of which all vessels going into the harbour are required to pass, in order to answer any questions that may be put to them. Rio is the seat of more than one-half of the foreign commerce of Brazil; and it has likewise a very extensive inland trade, particularly with the provinces of Minas Geraas, and Matto Grosso. It is the key to the mining districts,—furnishing all their supplies and receiving all their produce for shipment or other disposal. Exports, coffee, nearly 600,000 key (each for 3 arrobas or 160 lbs.); sugar, about 20,000 cases (each from 120 to 200,000 has, indees, No. 300,000; cotton, tallow, drugs, dyes, gold, and diamonds; the imports, of manufactured cosmocities of all kinds, flour, dried fish, wine, and brandy. The value of foreign goods imported into Rio in 1836, according to a statement given in the Jornal do Commercio, was £3,839,379; of which from Britain, £2,005,543; France, £381,671; Portugal and her possessions, £381,855; United States, £223,334; Linseatic States, £229,384; Urugusy, £96,857; Belgium, £73,785; Spain, £61,370; Sardinia, £56,223; Argentine Republic, £44,224; Holland and her colonies, £37,046; Sicily, £32,191; Sweden, £31,899; Chili, £26,135; Austria, £1,067; Sandrias, £31,164. These imports are exclusive of negroes, of whom vast numbers continue to be brought from Africa to this port or the neighbouring coast.

#### MEASURES, WEIGHTS, MONEY, FINANCES, &c.

BRA

The Measures and Weights are nominally those of Portugal; but there are some variations. In trade, the following proportions are usually observed: \$ varas = 6 Imp. yds.; 4 covados = 3 served: \$ varas = 6 Imp. yds.; 4 covados = 3 spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a served: \$ varas = 6 Imp. yds.; 4 covados = 3 spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped, worth 4a. 2d.; the principal silver coin was the 950 rea piece, a spanish dollar restamped

Brazil is said to have been discovered A. D. 1500 by Pincon, a Spanish navigator, one of the companions of Columbus; but it was taken possession of in the same year by Pedro Alvares de Cabral, an admiral of Emanuel, king of Portugal, by which country it was soon afterwards colonised. In 1806, in consequence of the invasion of Portugal by the French, the royal family removed to Brazil, and remained there till 1821. In 1822, Don Pedro, the crown prince of Portugal, who had been left by his father Regent of Brazil, was proclaimed emperor by the inhabitants; and in 1823 a constitution was adopted. In 1831, an insurrection broke out, which led to the abdication of Pedro I. in favour of his infant son. [Portugal.]

BRAZILETTO, a kind of brazilwood (Casalpinia vesicaria) of very inferior quality which grows in the West Indies. It is imported from the Bahamas and Jamaica

BRAZIL NUTS, the seeds of Bertholletia excelsa, a remarkable plant, of which there are large forests on the banks of the Orinoco. About thirty of these nuts are contained in cells within a hard spherical fruit nearly the size of a man's head. They are wrinkled triangular substances, having pure white kernels or almouds, which form a delicious fruit when fresh, and also yield a large quantity of oil suited for lamps. They are exported to Europe from Para and French Guiana.

BRAZILWOOD (Fr. Bois de Brésil. Ger. Brasilienhols. Por. Pao Brasil. Sp. Madera del Bresil), a valuable dyo-wood, the product of a tree (Casalpins).

crispa?) which grows in various tropical countries, but is found in greatest abundance, and of the best quality, in the province of Pernambuco in Brazil, where it is known as pao de Rainha, or Queen's-wood, from being the subject of a royal monopoly. The tree commonly grows in dry places and amid rocks, and seldom exceeds thirty feet in height. The only valuable part is the heart, which, after being freed from the thick bark and white pith, is only about one-half of the be trunk. Braxilwood is ponderous and hard; and when first cut is of d, but becomes darker by exposure to air. It is variegated with irreck spots, has a sweetish taste when chewed, and gives out its colour ex spots, has a sweetish taste when chewed, and gives out its colour or, a property by which it is distinguished from saunders-red or sandal. and close-grained pieces are preferred. The wood is susceptible of a sh, and is occasionally used by the turner and cabinetmaker, but it is aployed as a red dye. It is often used for giving to silk a crimson hue, mufacture of red ink, and in the preparation of a brilliantly red lake.

bond from £50 to £85 per ton.

D is in this country made almost wholly from wheaten flour. It may be ato biscuit bread and loaf bread. Biscuit bread is made solely from flour re without undergoing any fermentation; and after being kneaded, flat-t, and baked, is compact, heavy, and hard. Loaf bread is made by work-lour into paste with water, yeast, and a little salt, allowing it to stand artain degree of fermentation takes place, and then baking it in an oven a about 488° Fahr. During the fermentation, a quantity of gas is formed, is prevented from escaping by the toughness of the paste, and dilated by of the oven, the bread is rendered light, porous, and soft. Many bakers store to the flour. This admixture neither injures the quality nor the meness of the bread; but adulterations which are not so innocent are somed recourse to, for the purpose of concealing the taste of damaged four, or the bread white when formed of inferior flour. The use of alum is liable bjection, as being positively injurious to health; it is employed to lighten gh. (See Dr Colgubous on the Art of Baking Bread, Annals of Philool. 28. Donovan's Domestic Economy.)

mantity of bread produced by the same weight of flour depends in some upon the properties of the corn. A Winchester bushel of wheat of fair weighing 60 lbs., is usually calculated to yield 48 lbs. of household flour, the sort chiefly used for the manufacture of bread throughout England. he assize of bread was fixed by the Lord Mayor of London, a sack of flour .) was calculated as sufficient to make 84 quartern loaves of 4 lbs. 5 oz. The bakers, however, admit that if the flour be of good marketable quality, make 86 such loaves, or 370 lbs. 14 oz. of bread, equal to 92½ loaves of the weight of 4 lbs. each.

weight of 4 10s. each.

rear Regulations.—In England (beyond the London district), and in Scotland, the freed is regulated by the statute 6 & 7 Wm. IV. c. 37, the chief enactments of which lows:—Bakers must sell bread by weight (except French or fancy bread or rolls), under not exceeding 40s.; and must use avoirdupois weight, under a penalty not less than £2 than £5 {§§ 4, 6}. Bakers must keep scales in their places of sale, in order to weigh I when required, under penalties (§§ 6, 7). The regulations apply to bread made of meal, of wheat, barley, rye, cats, buck-wheat, Indian corn, pease, beans, rice, or potawith any common salt, pure water, eggs, milk, barm, leaven, potato or other yeast, no other ingredient (§ 2). There are heavy penalties for adulteration (§§ 8, 9). Aing of bread in London is regulated by the act 1 & 2 Geo. IV. c. 50, and 3 Geo. IV. c. in Ireland by the act 1 Vict. c. 28. These acts contain regulations similar to the

ser times, the peasantry of these kingdoms used only bread made of rye, oats, or barley-i that of wheat was exclusively devoted to the higher classes; indeed, so prevalent was syment of inferior substitutes for this "staff of life," that in the description of a farmer's ment as depicted in the "Vision of Piers Ploughman," supposed to have been written in senth century, we find

<sup>&</sup>quot;A few croddes and creyme, and a cake of otes, And bred for my barnes of beanes and of peses,"

on use by persons of that class. In later times, the increase of the comforts of life graroduced wheaten bread into more general consumption; and now all other grain has nearly
we in the formation of our bousehold loaf; though the use of out and barley cakes, and of
se shape of "stirabout" and "porridge," is indeed still common among the labouring
Scotland and Ireland; while, in the north of England and some parts of Wales, a mixture
i wheat, under the name of "meslin," is usual among respectable families. In the north
the use of rye-bread is still universal.

AD-FRUIT-TREE (Artocarpus incisa) is a native of the South Sea islands, ties, and other tropical countries. It is about forty feet in height, having commonly from one to two feet in diameter, and a large umbrageous bears in about five years, and will probably continue prolific for fifty. t, which, in the South Sea islands at least, is produced two or three or even es a year, is something like a roundish or oval melon, with hexagonal and six or eight inches in diameter. The seedless variety is most esteemed, abstance when washed resembles the crumb of wheaten bread. Mr Ellis,

the missionary, considers the bread-fruit as the staff of life to the South Sen islanders; and Dr Solander called it "the most useful vegetable in the world," and urged that no expense should be spared in its cultivation. The mere idea of bread growing spontaneously was doubtless calculated to excite attention, -almost, perhaps, as strongly as the subsequent description of Byron :-

"The bread-tree, which, without the ploughshare, yields
The unreap'd harvest of unfurrow'd fields,
And bakes its unadulterated loaves
Without a furnace in unpurchased groves,
And filings off famine from its fertile breast;
A priceless market for the gathering guest."

The wood is useful, and equally so the gum that exudes from it. The bread-fruittree was introduced by the British government into the West Indies; but it is not reckoned equal to the plantain as food. The species, called jack or jaca (Artocarpus integrifolia), is a larger tree than the preceding, the trunk being, according to Roxburgh, from eight to twelve feet in circumference. The fruit is oblong and very large, sixty or seventy lbs. in weight. As an article of diet it is not mach esteemed, though the natives of Ceylon eat it freely.

Some other species grow to a large size, and yield valuable timber, in Bengal and

BREMEN, one of the Hanseatic republics, is situated on the river Weser, about 60 miles from its entrance into the North Sea. It consists of a town and small territory. Area, 67 British square miles; pop. 57,000. The government is vested in a senate and convention of burgesses.

The city of Bremen lies in 53° 4′ N. and 8° 48′ E., and is divided into two unequal pertions by the Weser; pop. 41,500. Vessels drawing not more than 7 feet come up to the town, and those drawing 15 feet may come up to Vegeack, about 13 miles below Bremen; but large vessels do not generally ascend higher than Bremen Haven, lying on the E. bank, about 38 miles below the two Bremen possesses considerable manufactories of refined sugar, tobacco, leather, and other articles; but its importance is derived from its being one of the principal continental ports for the warehousing and transit of foreign and German commodities. By the Weser, Werra, Fulda, and other channels, it receives produce and manufactured goods (particularly linens) from Hanever, Saxony, Hesse, and Westphalia; supplying these places in return with tropical produce, British goods, and other commodities. About 760 vessels arrive annually, including nearly 140 from British, and nearly the same number from the United States. The imports in 1838 consisted of 14,855,000 lbs. coffee; 23,818,000 lbs. tobacco; 14,000,000 lbs. raw sugar; 6500 bales cotton; 2,500,000 lbs. rice; 45,050 tuns train oil; 1,000,000 lbs. butter; 900,000 lbs. tea; 33,000 lbs. indige; 11,000 lbs. butter; 900,000 lbs. linese; 1,180,000 lbs. hides; and other manufactured goods, grain, metals, dye-stuffs, spices, saltpetre, roain, spirits, currants, art, tallow, and a variety of articles of smaller value; amount to about 12,000,000 rix-delars, and consist chiefly of linens to the annual value of about 3,500,000 rix delars, and consist chiefly of linens to the annual value of about 3,500,000 rix delars, and consist chiefly of linens to the annual value of about 3,500,000 rix delars, and consist chiefly of linens to the annual value of about 3,500,000 rix delars, and consist chiefly of linens to the annual value of about 3,500,000 rix delars, and consist chiefly of linens to the annual value of about 3,500,000 rix delars, and consist chiefly of linens to the annual value of about 3,500,0 e city of Bremen lies in 53° 4' N. and 8° 48' E., and is divided into two unequal portions by and snuff about 6,000,000 lbs. yearly; soap, starch, refined sugar, syrup, and other manufatures; grain, hams, bacen, bones, bark, oil-cake, rags, chicory, quills, the continued and of the continued to America.

Years Bremen has likewise become the chief port for emigration from the Continuent to America.

years Bremen has likewise become the chief port for emigration from the Continent America.

\*\*Measures and Weights\*\*—The ell of 2 feet = 22.76 Imp. inches, and 100 ells = 634 Imp. yds.

The ahm of 30 vicreles, 46 stubchen, or 104 days' sight, and from England and Francel 108 month after date. Days of grace, 8; but some authorizing 1 tonne beer = 45 stubchens; 1

BRENTA, an Italian liquid measure equal to nearly 16 Imp. galls. BRICK, a mixture of clay, with sand, ashes, or chalk, dried in the sun, and burned in a clamp, or baked in a kiln into a kind of artificial stone for the use of builders. They are made in very large quantities in England and Ireland; but not in Scotland, where stone is the chief material for building. They are of various kinds, but are almost all moulded of one size, namely 10 inches long, 5 wide, and 3 thick; and when burned, on an average 9 inches long, 44 wide, and 24 thick. The best stock-bricks (those from the centre of the clamp, of an equal hard

and even colour) are worth from 30s. to 40s. the 1000; the inferior soft ks, called place-bricks, from 20s. to 30s.; and clinkers, or burrs, masses of l brick, about 10s. a-load. Dutch clinkers are small hard yellow bricks. stocks are carefully tempered bricks made from clay, to which coze, chalk, lis added; they are of a fine clear yellow colour, and are used for facing nd making arches over doors and windows; the softest kind are called cutom their admitting of being cut with the trowel. Fire bricks are kiln-burnt, peculiar kind of clay found in perfection at Windsor, Stourbridge, and in parts of Wales, whence the varieties derive their names. These last, some-salled Welsh lumps, stand an extreme heat, and are made of large sizes for poilers, brewers' coppers, and other purposes.

makers in Great Britain must duly enter their fields for the inspection and superintendthe Excise, in terms of the act 2 & 3 Vict. c. 24. This act likewise provides for payment
sllowing duties:—For every 1000 bricks of a size not exceeding 150 cubic inches each, made
the Britain or brought there from Ireland, a duty of 5s. 10d. For every 1000 bricks, exceedsize, made in Great Britain, or brought there from Ireland, a duty of 10s. These duties
sid on the bricks being exported to Ireland, or to foreign parts as merchandise,
sick manufacture has greatly increased of late years. In England, the number charged
y with duty is about 1,500,000,000; in Bcotland, 30,000,000; total, about 1,530,000,000;
of duty, about £440,000. The quantity made in Ireland is not known, as no duty is
in that part of the United Kingdom.

[GANTINE, on BRIG, a vessel with two masts, square rigged in the same r as a ship; the spanker and spanker-boom being in the brig attached to sinmast. [Ship.]

ILL, a flat fish (Rhombus vulgaris), similar to turbot, but smaller and infequality. It is plentiful on our southern coast, and is brought in abundance ondon market

IMSTONE. [SULPHUR.] ISTLES (Ger. Borsten.

Rus. Schtschetina), hard, strong, shining hairs, form the manes of wild boars and logs, and are imported from Russia and a for the use of brushmakers, shoemakers, and saddlers. About 1,700,000

annually entered for home-consumption.

ITANNIA-METAL, a compound of tin, the regulus of antimony, copper, name, extensively employed in Sheffield and Birmingham, especially the forthe manufacture of teapots, spoons, and a variety of other articles. All that were formerly made of pewter, and most of those now made of silver, ich are plated, are imitated in Britannia-metal. The articles made of it seonsiderable beauty, and are very cheap; and when sufficiently massive, re also very durable.

OCADE, a fabric composed of satin, striped or purfled with gold or silver. s at one time used for dress, but more lately for ornamental furniture. None en manufactured in the United Kingdom for many years. The last is said been some very elegant pieces woven at Spitalfields, to be used as chair as at Carlton House, for his Majesty King George IV.

OKER, a person employed as an agent or middleman to transact business or magnitude of the individuals. Brokkers cannot like confine the mealing

en merchants or other individuals. Brokers generally confine themselves gotiations for the purchase and sale of some particular articles, by which I they acquire an intimate knowledge of their qualities, as well as an actance with the sellers and buyers, and the state of supply and demand; and tre thus enabled to negotiate between dealers on terms equitable for both. rehant seldom has the same intimate knowledge for his guidance, and there-renerally finds it advantageous to effect his purchases and sales through edium of brokers. Brokers are, however, of different kinds, as, besides the ary commercial or produce brokers, there are ship-brokers, insurance-brokers, okers, and stock-brokers.

ommercial broker is a person who makes it his business to find purchasers ods offered for sale, and vendors of goods wanted on purchase, thus becoming edium through which transfers are accomplished. Brokers in London require, anne, c. 16, to be admitted by the mayor and aldermen, who have a general transfers are accomplished. name,  $\ell$ . 10, to be admitted by the mayor and atterment, who have a general netendence over them, and are entitled to enforce certain regulations which vere empowered by that act to frame. By local act 57 Geo. III. c. 60, they pay an admission fee of £5, and the sum of £5 annually; and are liable to a y of £100 for acting without being duly admitted. In England, a broker is for both parties, under the section of the statute of frauds (29 Ch. II. c. 3, § hich remders it necessary that in sales where the price exceeds £10, some writtend pass between the parties or their agents. The writing in this case is the

bought-and-sold notes, which are notes of the bargain delivered by the broker, one to each party. "With respect to contracts made through a broker," says Mr Starkie, "it is now perfectly well settled that the bought-and-sold notes are, if they correspond, evidence to bind the bargain, although the broker has not signed a formal entry in his book, secus if they do not correspond. Although it be clear that an entry signed by the broker is not essential to the validity of a contract where formal bought-and-sold notes have been delivered, it is another question whether the broker's entry of the contract, signed by him, would be sufficient in the absence of sufficient bought-and-sold notes" (Law of Evidence, ii. 669, 670). Formerly the entry in the broker's book was held to be the contract, the bought-and-sold notes being merely transcripts of it, but the rule has latterly been to place dependence on the latter where they exist. "There is not," says Professor Bell, "in Soctland any necessity, as by the practice of England, for a signed note to be entered in the broker's book "(Bell's Principles, § 89). Where the name of the purchaser has not been communicated, the seller may withdraw where the price is not for ready money, if he give speedy warning after inquiry into the condition of the purchaser. (Morton on Vendors and Purchasers, 76-78. Smith's Mercantile L. 411, 412. Starkie, at supra. Bell's Com.i. 435, 436.) [Factor. Liz.] Ship-brokers are persons who undertake the management of all business matters occurring between the owners of vessels and the shippers or consignees of the goods which they carry; such as procuring cargo or a charter for outward-board ships, entering and clearing them at the custom-house, and collecting freight as evidence to bind the bargain, although the broker has not signed a formal entry in

ships, entering and clearing them at the custom-house, and collecting freight at the goods which vessels bring into port. Many ship-brokers act also as insurance-brokers, in which capacity they procure underwriters to policies of insurance, adjusting with the latter the various conditions under which they engage to take the risk, and recovering the sums for which they are responsible in the event of loss.

[INSURANCE. POLICY.]

For an account of the duties of bill-brokers and stock-brokers, see the heads

Exchange and Funds respectively.

Persons who deal in old household furniture are also called brokers, though their occupation bears no analogy to that of any of the commercial agents above meationed. In England, such persons frequently superadd to their business the appraising and distraining of goods, for the performance of which functions, however, they must provide themselves with an excise license, and conform to the regulations of the act of Geo. III. c. 93. The business of a pawnbroker is also different from those already noticed. [PAWNBROKER.]
BROKERAGE, the per centage charged by brokers for the sale or purchase of

goods, bills of exchange, or stock. [Commission.]

BROMINE, a substance obtained by a chemical process from the uncrystallizable residue of sea-water, commonly called bittern. It is a liquid of a deep reddisherown colour, and disagreeable suffocating odour. Sp. gr. 3. It is highly poisonous. Bromine was discovered by M. Balard of Montpellier in 1826. The alcoholist solution of bromine, and the bromide of sodium are employed in medicine. (Brands's

Chemistry.)
BRONZE, an alloy consisting of from 8 to 12 parts of tin, with 100 of copper. It is sometimes called gun-metal; and is used for casting statues, cannons, and other

purposes.

BRONZE-POWDER. [Mosaic Gold.]

BROOM, a small, hardy, evergreen tree (Spartium scoparium), common in this country. The wood is used for pins, pulleys, and snuff-boxes; when of sufficient size it is also applicable to the same purposes as laburnum, which, except in colour, it closely resembles. The branches are used for thatching. The flowers of the species called dyer's broom (Genista tinctoria) yield a bright yellow colouring which is used in during weel. matter, which is used in dyeing wool.

Broom, a well known utensil, so called from having been originally made from

the twigs of the broom-tree.

BRUNSWICK, a German duchy, consisting of several detached portions of territory on the rivers Weser, Leine, Ocker, and Aller, between lat. 51° 38' and 52° 56' N., and long. 9° 10' and 11° 22' E., and is contiguous to Hanover and Prussia. Area, 1505 square miles; pop. (1839) 260,000. Circles: Brunswick, Wolfenbüttel, Helmstedt, Gandersheim, Holzminden, Blankenburg. Capital, Brunswick; pop. 35,000, chiefly Lutherans. Government, a constitutional monarchy, regulated by the national compact called the Landschaft's-Ordnung, of the 12th October 1832.

The northern districts, particularly Wolfenbüttel, have an undulating surface, and their still is highly productive; the southern, including the Blankenburg territory, which lie within the

we Harz, are composed of a succession of mountains, in part well wooded, and studded y cultivated valleys. The aspect of the whole of the duchy is indicative of good order stity. The principal articles of home manufacture exported, are timber, yarn, a, oil, chicory, madder, leather, hope, and ironware, amounting to about £150,000 per the chief imports are colonial produce, raw materials, fish, butter, cheese, and cattle, coast, and, except the Weser, no navigable streams, the foreign trade of the duchy is camped; but a customs league exists with Oldenburg and Hanover, which opens to her unication with the German Ocean by means of the Elbe and the Weser; and the transit see a the Hanse Towns and the interior of Germany is a considerable source of emoluse fairs are held annually at the town of Brunswick; they begin on the Thursdays that the Candlemas and St Lawrence's day, and each lasts about ten days.

wand Weights.—The ell of 2 feet = hackes. The wine ahm of 40 stab-28 Imp. gals. The corn wised of or 40 himtens = 34:20 Imp. bushels. or 0114 lbs. = 117 lbs. 6 ss. avoird.; maswick lbs. = 103 lbs. avoird.

HES (Fr. Brosses. Ger. Bürsten. It. Setole, Spansole. Por. Escovas. btschetki. Sp. Brosas, Cepillos), cleansing instruments, generally made est in wood.

SLE, a name familiarly applied to any chimerical or fraudulent commercial arried on for the purpose of enriching the projectors at the expense of those scribe for shares. The mischief produced by the South Sea scheme and abling projects, in the years 1719 and 1720, led to the passing of the statute e. 18, commonly known as the Bubble Act, prohibiting companies of this entending to the prejudice of the public. The difficulties inseparable from ruction of this act (which never seems to have been observed) were removed when it was repealed by the statute 6 Geo. IV. c. 91; and the projectors accumpanies are now purplishable only when they can be deemed with a second or statute of the projectors. companies are now punishable only when they can be deemed guilty of common law.

IU, a low shrub (Diosma crenata) found at the Cape of Good Hope, l' the materia medica.

IBEAN, or Marsh-trefoil, a plant (Menyanthes) common in this country,

The shoe-buckle having at length been completely supplanted by shoe-the manufacture lost at length been completely supplanted by shoe-the manufacture long ranked as a great staples of Birmingham, and its mutations through all the capricious astic varieties of form and ornament which prevailed during the age of embroidery, and gold lace, would furnish materials for an interesting The shoe-buckle having at length been completely supplanted by shoe-the manufacture lost all its importance. In 1791, his late Majesty George Prince of Wales attempted at the solicitation of the manufactures to re-1 Prince of Wales, attempted, at the solicitation of the manufacturers, to retaste for buckles; but the tide of fashion set too strongly in the opposite

taste for buckles; but the tide of fashion set too strongly in the opposite 1 to be controlled even by the example of royalty.

RAM (Fr. Bougran. Ger. Schettre. It. Tela collata o gommata. Por. 25. Sp. Bucaran), a coarse kind of linen or cotton fabric, having a stiffness imparted to it by strong gum and calendering, and chiefly used in ing of clothes to keep them in the proper shape. Buckrams are 4 wide; rmed of cotton they are generally in pieces of 28 yards in length; when of yards. (Perkins on Haberdashery.)

KWHEAT, on BRANK (Fr. Bit Sarrazsin. Ger. Buchweisen. It. Grano 2 Por. 4 Sp. Tripo Sarazino), an annual plant (Polygonum fagonurum).

a Por. & Sp. Trigo Saracino), an annual plant (Polygonum fagopyrum),
of a warm climate, which grows with a strong branching stem of a
colour, about 2 feet high, and the seeds of which, when ground, produce
as which in appearance resembles that of wheat. Its cultivation has never ma which in appearance resembles that of wheat. Its cultivation has never y extensive in the variable climate of Britain. In England a little of it is d in Norfolk, Suffolk, and some other counties, on light and poor soils; in rts it is ploughed down as a manure while in flower. In Scotland it is altivated except for feeding pheasants and other game. "On the Conis used in the distillery, and its flour made into bread, which is palatable ritions. In France it is given to horses, and it is said that a bushel of its es farther than 2 bushels of oats; and, if mixed with four times its bulk will be full feeding to any horse for a week. Its straw is said to be more may be run teeding to any horse for a week. Its staw is said to so more ag than that of clover, and its blossoms form a rich repast for bess. The may be reckoned about 4 qrs. per Imp. acre" (Lawson's Agriculturist's it. The quantity annually imported is of trifling amount.

HET, a name applied to the annual statement of the public revenue and BUE 116 BUE

expenditure submitted by the Chancellor of the Exchequer to the House of Commons. The accounts which accompany the statement show on the one hand the sums required for the public service during the year, under the heads of Navy, Army, Ordnance, and Miscellaneous Services, together with any incidental charges; and on the other hand are given the Ways and Means for meeting the same, consisting of the surplus (if any) of the Consolidated Fund, the annual duties, and such incidental receipts as come in aid of the national revenues. These accounts are, however, defective, and not readily understood, as the interest of the national debt and other permanent charges are not included, and nothing is stated regarding the produce of the permanent taxes, which form the consolidated fund, except the amount of its surplus or deficiency, after providing for the permanent charge upon it.

surplus or deficiency, after providing for the permanent charge upon it.

BUENOS AYRES, ARGENTINE REPUBLIC, or States of the Rio de la Plata, a South American confederation, whose territories embraced the vast country lying between lat. 22° and 41° S., and long. 57° and 70° W., formerly part of the Spanish viceroyalty of Buenos Ayres. Area, 910,000 square miles; pop. 700,000, chiefly Indians and mixed races. The confederated states were Buenos Ayres, Entre-Rios, Corrientes, Santa Fé, Cordova, Santiago, Tucuman, Salta, Catamarca, Rioja, San Juan, San Luis, Mendoza, with capitals of the same name, excepting Entre-Rios, of which the chief town is Baxada. This confederacy was discolved even wasts are by civil disputes and the country repressing in was dissolved some years ago by civil disputes, and the country remains in a divided condition. Buenos Ayres being the leading, and the only maritime state, its acts are often considered abroad as those of the whole country.

was dissolved some years ago by civil disputes, and the country remains in a divided condition. Buenos Ayres being the leading, and the only maritime state, its acts are often considered abroad as those of the whole country.

The chain of the Andes runs along the whole western boundary, and the country for several hundred miles to the east of this chain is generally mountainous. The territory E. of the riw Parana is waving, well-watered, and fertile; but the district between that river and the mostains, and extending from N. to S. through the whole length of the country, consists of extensive plains. In the N. these plains are in many parts liable to be overflowed; in the S. they are called pampar, and are remarkably dry and destitute of trees. Mines of the precious metals sist in the states adjoining the Andes, particularly from Mendoza northwards; and the extensive districts between the frazegusy and the mountains abound in sail. The country is however class of the countries hered of wild cattle and horses which country is however class of the countries hered of wild cattle and horses which can make the countries hered of wild cattle and horses which can the two the countries hered of wild cattle and horses which can the two the state of the countries hered of wild cattle and horses which can the two the state of the countries hered of wild cattle and horses which can the two the state of the countries hered of wild cattle and horses which can the two the state of the countries hered of wild cattle and horses which countries hered of the countries hered hered hered hered hered her

The Plata is mavigable for ships to Assumption, the capital of Paraguay, about 1000 miles from mouth; and for small craft to the 18th degree of south latitude. From Paraguay immense mitties of yerba small craft to Buenos Ayres packed in hides, and distributed throughout it and Peru. These countries are besides partly supplied by Buenos Ayres with European

Mesers: and Weights same as Spain.

Mesers: The integer of account is the current dar, which is divided into 8 reals, each of 16 string, which is divided into 8 reals, each of 16 string, and the amount of the bank issues in circulating mesers, or 34 meanweight. The circulating mesers which, by its oversue, has depressed the value of the current dollar to about issuing. Some copper money is also in circulating. The silver dollar coined by the Arges as Republic was of the same weight and fines as as the Spanish hard dollar.

Financez.—These are in a deplorable condition ring to the late hostilities with Brazil and resea. In 1835, the revenue was estimated at 15,000,000 currency, which was quite insufficient.

A recut of Commerce between Great Britain and the United Provinces of Rio de la Plata was fevered on 26 February 1825; it was the first treaty entered into by any European power with new republics of America.

The Plata was discovered by Juan Diaz de Solis, a Spaniard, in 1512; and in 1534 the country as conquered by Mendoza, who founded the city of Buenos Ayres. In 1778, the province of sense Ayres, which had hitherto been a dependency of the Spanish viceroyalty of Peru, was sensed into a separate viceroyalty, which included the present States of Bolivia, Paraguay, rugany, and the Argentine Republic. In 1816, the states of the Argentine Republic declared seri sidependence of Spain. Several revolutions have since taken place; and from March 1838 > October 1840 Buenos Ayres was blockaded by the French.

BUFF, a kind of leather generally prepared by dressing buffalo-skin with oil, for the manner of shammy. It is also made from the skins of other animals. BUGLES, a species of glass beads, formed into small capillary pipes, broken into arious lengths. They are imported in large quantities from the Levant. Duty spaid on about 40,000 lbs. annually, and a considerable quantity is likewise re-

BUILDING SOCIETIES. [FRIENDLY SOCIETIES.] BULLION, a term strictly applicable only to gold and silver in an uncoined tate, but of late used commonly to denote the precious metals in general. No commodities being so permanent in their value, so uniform in their quality, and o easy of transport as gold and silver, these metals, besides their extensive use n the arts, have been employed from a very early age in the form of coin, as a neasure of the value of other commodities; and their employment for this purpose s at present nearly universal.

The precious metals were in ancient times derived from a great variety of ources, but since the discovery of America they have been obtained principally run the Central and Southern part of that continent. According to Humboldt, he average annual supply procured thence from 1492 to 1500 was £52,083; run 1500 to 1545, £625,000; from 1545 to 1600, £2,291,666; from 1600 to 1700, £3,333,333; from 1700 to 1750, £4,687,500; from 1750 to 1803, £7,354,166; and at

he commencement of the present century, £9,062,500.

The revolutionary tumults in the Spanish American colonies in 1810 led to so rest a dilapidation of the mines, that their produce was lessened by one-half; the iverage annual supply from 1810 to 1830, according to Mr Jacob, being only \$4,036,838. In 1825, a number of joint-stock companies were formed in Britain for be purpose of working the mines; but their operations were conducted with so ittle skill that for several years no observable increase took place on the annual upply of the precious metals; and though the case is now somewhat different, yet he prospect of the South American mines being rendered equally productive as efore, is distant and uncertain.

of late years new sources of supply as regards gold have been discovered in be United States and Russia. In the former gold was discovered in North Arolina in 1804, and afterwards in Georgia and other states; but the produce talked was trifling until 1830, when about £97,083 were minted, exclusive of an amount supposed to have been consumed or exported in an uncoined state. he produce has since been considerably increased; but well-informed persons re opposed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be developed to the opinion that any permanently extensive supply can ever be devel and their produce has since progressively increased. In 1835 it amounted to 10,620 lbs., value £645,165; and most accounts concur in representing the supply as likely to prove lasting as well as abundant. At present the total annual produce of America, Europe, and Asia may be estimated as follows:—

Country.	Principal I	Gold.	Silver.	Total	
Mexico	Pataz, Huailas Tipuani River	Pasco	15,000 375,000 30,000 40,000 200,000	8,000 950,000 400,000 300,000	65,000 383,000 980,000 440,000
United States	N. Carolina, Georgia Transylvania, &c Ural Mountains	Hungary, &c	960,000 150,000 140,000 650,000	4,008,000 450,000 170,000	4,968,000 150,000 590,000 820,000
Rest of Asia	Borneo, China	China Total.	1,235,000	4,628,000 915,000 5,543,000	2,150,000

No notice is taken of Africa, as the former reports of its produce appear to have hen grossly exaggerated; and it may now be well doubted whether the supply derived from that part of the world is more than equal to the consumption. The estimates for Mexico, Peru, Bolivia, Chili, United States, and Asiatic Russia, are founded on returns by the British consuls in those countries,—allowance being made for the quantities raised in Peru and Chili, and exported clandestinely. The est-mates for the other countries are chiefly founded on statements made by Mr Jacob and Mr John Crawfurd. So much uncertainty, however, attends all calculations of this kind, that the preceding summary, and more especially the part which has reference to the portion of Asia not subject to Russia, is to be regarded merely as a loose approximation.

Vague as are all estimates regarding the production of the precious metals, these regarding their consumption are much more so, there being no data upon which to found any calculation of the proportions used for coin and in the arts, or of the to found any calculation of the proportions used for coin and in the arts, or of the supply obtained for these purposes by the fusion of old plate. Humboldt estimated the quantity of gold and silver annually consumed in Europe, exclusive of that used for coin, at £3,500,000. Mr Jacob's estimate, in 1830, of the amount applied to ornamental and luxurious purposes, was as follows:—Great Britain, £2,457,220; France, £1,200,000; Switzerland, £350,000; rest of Europe, £1,605,490; America, £280,630; total of Europe and America, £5,893,340; or, after deducting 1-40th for that supplied by the fusion of old plate, to £5,746,006. Adding 1-5th of this for Asia will make the total consumption of Europe, America, and Asia, exclusive of that used for coin £6,895,207

that used for coin, £6,895,207.

The quantity required to serve as coin depends upon a great variety of circumstances,—such as the wealth and population of the different countries of the world, the extent to which their currency has been economized by the use of paper-money, and by the art of banking, the waste of coins by abrasion, and their loss by acci dent, and by the practice, common in uncivilized countries, of burying treasure. Of these the most important as regards the consumption of the precious metals is the loss by abrasion. According to recent experiments at the mint, this appears to be upon British silver coin about 5s. and upon gold 1s. 3d. per cent. per annum; but on the general amount of coin throughout the world it cannot be reckoned at less on the general amount of coin throughout the world it cannot be reckoned at less than 5s. per cent. upon both,—the foreign silver-money being about four times that of gold in amount, and inferior in fineness to British silver. The whole amount of the precious metals in the world is estimated by Mr Senior at two thousand millions sterling. No estimate has been formed of the amount existing in the form of coin; but the annual loss by abrasion and otherwise can scarcely be assumed at less than £2,000,000. This, added to the amount used for other purposes, would raise the total annual consumption of gold and silver to £8,895,215, a sum nearly equal to the annual supply. It has to be observed, however, that Mr Jacob's estimate of the annual consumption for other purposes than coin is by many supposed to be greatly exaggerated: his allowance of only 1-40th for the fusion of old plate to be greatly exaggerated: his allowance of only 1-40th for the fusion of old plate is also considered to be much too small.

The value of gold and silver, like that of all other commodities, is regulated by the amount of capital and labour required to bring them to market,—in other words, by their cost of production. If this could be reduced, their value would all, and the money value of other commodities would proportionally rise: if, on the other hand, their cost of production were to be augmented, their value would be increased, and the money value of other commodities would proportionally fall. he increased, and the money value of other commodities would proportionally fall.

Any fluctuation, therefore, on the value of gold or of silver, according as the one
of the other has been adopted as the standard, is necessarily productive of a corresponding variation in bullion prices, and a proportionate derangement of all existing contracts. The influence of a reduced cost in obtaining the precious metals
upon bullion prices, has been experienced since the discovery of America, where
the mines have yielded those metals with so much less labour than the mines previously worked in the Old World, that gold and silver have fallen to one-third of
their former value, and bullion prices have been related to three times their former. This effect did not, however, take place at once, but gradually, and was not fally realized until about the close of last century.

The natural tendency of the defalcation in the produce of the Spanish American respectively.

mines after 1810 was to reduce bullion prices; and by many persons the remarkable fall, which occurred in Europe after the close of the war, is in part attributed to this circumstance. It would appear, however, that this decline can be accounted for by increased facility of production, or by other causes affecting each particular commodity; "that no direct influence of the defalcation of the produce of the mines is to be traced in the late fall of prices; and that consequently the presumption must be, either that the mass of the metals is so large as to render what might otherwise appear to be considerable variations of supply, imperceptible in general prices, or that circumstances affecting their functions and distribution have counterbalanced these variations" (Tooke on Prices). Of the latter, perhaps the most important were the immense quantities of plate and hoarded treasure exported from South America to Europe by the loyalists and others during the civil dissensions, and the cessation of the drain of silver from Europe to China and India, and an inversion of the stream by an importation which is still taking place. It must be admitted, however, that, all other circumstances being the same, if the produce of the mines had not fallen off, prices would now be higher in some proportion to the larger supply of the metals. to this circumstance. It would appear, however, that this decline can be accounted proportion to the larger supply of the metals.

Gold and silver are subject to fluctuation in their relative value towards each other as well as to other commodities. More labour and capital have always been requisite to bring a given quantity of gold to market than the same quantity of silver, and the value of the former has in consequence been always much greater than that of the latter; but the proportion in which gold has exceeded silver in value has varied at different times. Among the Romans gold to silver seldom varied more than from nine to eleven for one; nor did the relative value of the metals fluctuate more down to the time when the Spanish American mines were brought into full activity. Since that period the comparative value of the two kinds of metal has been gradually changed, and gold is now become rather more than 154 times as valuable as silver.

Gold is the standard of value in this country, and it is regularly purchased by the Bank of England at the rate of £3:17:9, and issued at the rate of £3:17:10 per ounce of 22 carats (11-12ths) fine; its price may therefore be regarded as fixed. Silver, however, though the standard of value in most foreign countries, is here used merely as a subsidiary currency, and its price is therefore regulated by the state of the exchange. For some years past it has varied little from 5s per ounce of the fineness of 11 oz. 2 dwts. (37-40ths). Gold bullion occurs chiefly in the form of bars or doubloons, silver bullion in that of bars or dollars. The bullion trade of the United Kingdom is almost wholly confined to the Bank of England and a few private merchants in London.

Bullion is chiefly imported by the government packets and ships of war, the charges attending which are detailed in the Navy List.

The exportation and importation of bullion in this country is free; and by 3 & 4 Wm. IV. c. 52, § 2, it may be landed without report entry or warrant. [COIN. EXCHANGE.

BULKUSH, a plant (Scirpus lacustris) much used for putting between the staves of barrels, and for chair-bottoms and matting. It is imported from Russia and Holland; but it might be profitably grown in marshes in this country where the soil is not very peaty, and of rather superior quality; particularly on the banks of rivers which are flooded by fresh water tides.

A load of bulrushes consists of 63 bundles.

BUOYS (Fr. Bouces. Ger. Ankerboyen. It. Gavitelli. Sp. Boyas) are floating

pieces of wood or cork moored to some certain spot, in order to point out the course that a vessel should follow; they are also used to mark the situation of ships' anchors,—the former being denominated public, the latter private buoya. The public buoys on the English coasts are under the control and management of the Trinity House, Deptford-Strond; and those of Scotland and Ireland are under its supervision (6 & 7 Wm. IV.c. 79). Small tonnage duties are charged on the shipping for the maintanance and repair of the public house. I RUNTHOUSE IN shipping for the maintenance and repair of the public buoys. [Lighthouse.]

"Every person who shall ride by, make fast to, or remove, or wilfully run down, or run feel, of any vessel placed to exhibit lights, or any buoy or beacon, belonging to, or placed by, any exporation, or society, having lawful authority to place the same, shall, besides being liable to the expense of replacing or making good any damage occasioned thereby, forfeit for every such of same any sum not exceeding £50, nor less than £10." (6 Geo. IV. c. 125.)

Private buoys are protected by the act 1 & 2 Geo. IV. c. 75.

BURDOCK, OR CLIT-BUR, a biennial indigenous plant, common in uncultivated places, the roots of which being esteemed aperient, diuretic, and sudorific, are used in medicine. The roots are collected in spring, and lose four-fifths of

their weight by drying.

BURGUNDY PITCH, the resin of the spruce fir (Pinus abies), is usually in softish masses of an aromatic odour, and a pale yellowish brown colour, often intermixed with white streaks, and occasionally in rounded masses, or tears, which have spontaneously exuded from and dried upon the trees. This resin is likewise obtained by incision of the bark; the different portions, being collected, are dissolved in boiling water, and cleansed by pressing through canvass cloths. Burgundy pitch is imported from Saxony and the north of Europe. Its only use is as an in-

pitch is imported from Saxony and the north of Europe. Its only use is as an ingredient in some plasters. Price in bond, 18s. to 25s. per cwt.

Common or spurious Burgundy pitch manufactured in this country is detected chiefly by deficiency in the peculiar odour and viscidity of the genuine resin.

BUSHEL, a British measure of capacity used for seeds, corn, and other dry goods; it is equivalent to 4 pecks, 8 gallons, or to one-eighth of a quarter. The Imp. bushel measures 2218'192 cubic inches, or 36'348 French litres; and the Winchester, or old English standard corn bushel (still employed in the United States and elsewhere), measures 2150'42 cubic inches, or 35'237 litres; hence 33 Winchester bushels equal 32 Imperial nearly. The bushel, heaped measure, formerly used for coals, lime, fish, potatoes, and other commodities, contained 2217's cubic inches; but when heaped in the form of a cone above the brim, 2815\frac{1}{2}.

Besides the Winchester bushel, a variety of other bushels were in use in different parts of England for corn; these differed greatly in size; thus, the Herefordshire bushel contained 10 gallons, the Berkainte bushel 9 gallons, and the Cornwall bushel 24 gallons. In some parts of the north of England, 6 bushels were termed a boll; in others, this denomination was applied to a smaller number of bushels. A detailed account of all these local measures will be found in the Second Report of the Parliamentary Commissioners on Weights and Measures.

BUSS, a cutter-built vessel, in size varying from 50 to 80 tons, employed in the Scotch and Dutch herring fishery.

BUTT, a liquid measure in the old English system. The ale or beer butt contained 108 ale gallons; the wine butt 126 wine gallons. The standard gauge of

the butt of sherry is now 108 Imp. galls.

BUTTER (Dan. Smör. Du. Boter. Fr. Beurre. Ger. Butter. It. Burre. Por. Manleiga. Sp. Manleca), a substance derived from the oily or creamy part Por. Manteiga. Sp. Manteca), a substance derived from the oily or creamy part of milk by agitation or churning. It may be obtained either by separating the cream from the milk and then churning it, or by churning the milk and cream together. By the first method the best butter is obtained, by the second the largest quantity. The quality also depends materially on the care with which it is made, and on the nature of the pasture; the best is made from cows fed on rich natural meadows. Butter is extensively made and consumed both in a fresh and salted state in almost all the countries of northern Europe; and in the East it is largely used in the liquid form, called GHEE. The butter of Holland is accounted the best, a pre-eminence which it owes chiefly to the remarkable attention paid by the Dutch to the minutia of the dairy, to the purity of the salt used, and especially the Dutch to the minutize of the dairy, to the purity of the salt used, and especially to cleanliness. The English butter is scarcely inferior, especially that of Epping, Cambridgeshire, Suffolk, Yorkshire, Somerset, Gloucestershire, and Oxfordshire. The best Scottish is that of Clydesdale and Aberdeenshire. The butter produced in Britain is however insufficient for the consumption, and large quantities are imported, particularly from Ireland, where it forms a staple.

The principal dairy counties of Ireland are Carlow, Cork, Fermanagh, Kerry, Leitrim, Long-ford, Sligo, Waterford, and Westmeath. "Carlow has the reputation of producing the best but-ter; but the firkins containing that which is manufactured in all the surrounding counties are

unded with the name of Carlow. It is highly esteemed in London, and is often sold for ye butter; but much of the Irish butter is very salt, and sometimes smoky and tallowy. there are three distinct sorts of butter in the Irish market. The best is sent to Dublin against; and from the latter country exported to the East and West Indies. An inferior is a market in Spain; and an inferior still used to be sent to Boulogne" (Foundt on 1881). Brasil now takes annually about 30,000 firkins Irish butter.

\*\*smatty imported into Britain from Ireland was, in 1825, 425,670 cwts. No general so-the importations from that country has been kept since that year; but there cannot be a sat it has very greatly increased.—probably nearly doubled. In 1836, the declared value of ad choose exported was £280,680, of which to West Indies, £108,114; Brazil, £106,221, £18,025. In 1838, the quantity of butter imported was 256,193 cwts; whereof from , 164,314 cwts.; Germany, 74,916 cwts.; Denmark, 14,446 cwts. The importations are finereasing.

, 184.314 cwis.; Germany, 74,810 cwis.; Denmara, 14,700 cwis.

rincreasing.

ct 36 Geo. III. c. 86, requires that butter shall be packed and delivered by dealers in a liba. (exclusive of tare), in a firkin of 86 lbs., or in a half-firkin of 80 lbs.; and each sort must be packed separately and salted with small fine salt, and of that no more than is y for its preservation. The makers of the casks and the dealers in the butter are to have nees branded on the casks, and the tare or weight of the casks, under penalties but this not extend to butter packed in quantities not exceeding 14 lbs. The shipping of cheese and at the London market is regulated by 4 & 5 Wm. and Mary, c. 7; and the butter trade of of York, and of other places, is regulated by numerous local acts. gad foreign butter is not to be delivered as grease until after it has been mixed with tar stemhouse officer. (B. O. Feb. 3, 1832.)

FTER-NUTS are the berries of a large tree (Caryocar tomentosum) which in Guiana, and is called by the natives Tata-Youba. They are covered kin two or three lines thick, and consist internally of a buttery yellowish nee, which melts between the fingers, and is sometimes used in cooking inof common butter. Under the skin lies a stone, within which is a brownish r-shaped kernel, very good to eat, and commonly served at table. Butter-re common in the London markets.

TONS (Fr. Boutons. Ger. Knöpfe. It. Bottoni. Por. Botoens. Sp. Botones). article is made of an endless variety of materials. In former times it was rade of an endless variety of shapes; but at present these may be reduced to riz. buttons with shanks; buttons without shanks; buttons on rings or wire and buttons covered with alother received material. s; and buttons covered with cloth or other material. Metal buttons are s; and buttons covered with cith or other material. Metal buttons are scatured on a large scale at Birmingham, both for home consumption and tation. Except where the taste of foreign countries demands otherwise, are at present generally made with a well gilt and highly ornamented sur-In the reign of George I. several absurd acts were passed to regulate the buttons to be worn; but these, though still on the statute-book, have been n disuse. The act 36 Geo. III. c. 6, imposes penalties on the manufacrasale of buttons marked "gilt" or "plated," and not so gilt or plated in of the act. of the act.

# C.

BBAGE, a well-known culinary vegetable (*Brassica oleracea*), of which are almost innumerable varieties. Those most valued for the garden are gene-divided into the close-hearting and the spreading; the most common of the responsible to the control of the responsible to the spreading the York and the Savoys, and of the latter coleworts and Scotch The larger and grosser kinds are sometimes cultivated as food for stock, ding to Arthur Young, the average crop on a dry soil is 36 tons per acre; a sandy soil, only 18 tons. In Germany, immense quantities of the large cabbage are manufactured into "that excellent preparation" sauer kraut, ticle of considerable trade in that country.

BBAGE WOOD is obtained from the cabbage-palm (Areca oleracea), a tree grows in abundance in the mountainous parts of the West Indies, and is ar to all who have read the popular tale of Paul and Virginia. The wood is imes used in ornamental furniture; but it does not answer very well, as the the fibres are too hard, and the medullary part too soft for holding glue; face is also very difficult to polish, and cannot be preserved without var—The trunk, after the centre part is rotted out, forms a durable water-pipe. 3LE, a long thick rope, employed in the mooring or anchoring of ships.

are generally at least three kept ready for service, namely, the sheet cable,
t bower cable, and the small bower cable, which are each commonly 100 or
boms in length. Cables are now also formed of iron chains, which are much grand more durable than those of hemp. On a rocky bottom, a hempen destroyed in a very short time, while the duration of the other is almost

indefinite. It is sometimes desirable to cut the cable when of hemp; this contingency is provided for in iron cables by a bolt and shackle at short distances, so that by striking out the bolt the cable is easily detached. At present, hempen cables are in very little request in the British navy, and even in the merchant service iron has nearly supplanted hemp for this purpose. The regulations of Lloyd's require all vessels under 150 tons to have at least 150 fathoms of chain; of 150 and under 250 tons, 180 do.; of 250 and under 350 tons, 200 do.; of 350 and under 500 tons, 240 do.; of 500 and under 700 tons, 270 do.; of 700 tons and upwards, 300 do.; but in all cases where hempen cables are used, then one-sixth more in length is required. [CORDAGE.]

Cable's-length in navigation signifies 120 fathoms, the usual length of a cable

CACAO, OR COCOA (Fr. Sp. Por. & It. Cacao. Ger. Kakao), is the bruised seeds or nuts of the cacao or chocolate tree (Theobroma cacao). The seeds are seeds or nuts of the cacao or chocolate tree (Incorona cacao). The seeds are oval, about as large as an olive, and covered with a violet or ash-gay skin which encloses two cotyledons of a fatty nature, and of a brownish-black or violet colour. When simply bruised they constitute the cacao of the shops; reduced to a paste, mixed with sugar, and flavoured with vanilla, they become chocolate. They are imported from the West Indies, Venezuela, Ecuador, and Brazil, in all which places the tree grows wild, or is cultivated for the sake of its seeds. Dr Ainslie states that the cacao is now also much cultivated in the Philippine islands, and that the chocolate made from the nuts, particularly in Zebu, is esteemed even superior to that of Guayaquil in America. Cacao is considered somewhat less nutritive, but much lighter than chocolate. The quantity consumed in the United Kingdom has greatly increased since 1832, when the duty was reduced from 6d. to 2d. per 1b. At present from 3,000,000 to 4,000,000 lbs. are annually imported; of which about ,600,000 lbs. are entered for home consumption; the remainder being re-experted

chiefly to Germany, Holland, Belgium, Spain, and Italy.

CADMIUM, a rare metal discovered in 1817, by Stromeyer, in an oxide of size (Annals of Philosophy, vol. xiv.). In colour and lustre it has a strong resemblance to tin, but is somewhat harder and more tenacious. It is very ductile and malleable. Sp. gr. 8604. The sulphuret of cadmium has an orange-yellow colour, and would form a useful higher to sold the motal before the strength of the and would form a useful pigment, could the metal be found in greater abund-

CAFFISO, an Italian oil measure, equal in Malta to 4\frac{3}{8} Imp. gallons, and in Messina and Trieste to 2\frac{1}{2} Imp. gallons.

CAHIZ, a Spanish corn measure, equivalent in Alicant to 6\frac{3}{2}, in Aragon to 5, and in Valencia to 5\frac{3}{2} Imp. bushels; but the standard Avila cahiz of 12 fanegas, used in Cadiz and other places, is equal to 18\frac{3}{4} Imp. bushels.

CAIRNGORM, a name given by lapidaries to an ornamental stone found of the mountain of that name in Inverses; shire. It is a supendid queste of parious

the mountain of that name in Inverness-shire. It is a splendid quartz, of various

colour, a camphoraceous smell, and an acridly aromatic taste. Sp. gr. 0'927. It is sometimes adulterated with other oils, particularly oil of turpentine. It is prepared in large quantities in the Dutch settlements on the Banda and Molucca islands, from the leaves of the Melaleuca cajeputi, and is imported into this country, by way of Holland, in copper flasks. It is used internally as a stimulant and antisparencies by way a very supersonable as a very supersonable way of Holland, in copper flasks. It is used internally as a stimulant and antisparencies by ways of Holland, in copper flasks.

antispasmodic, but more frequently externally as an embrocation.

CALABASH (Sp. Calabaça), a name given in the West Indies to a gourd or pompion, the fruit of the Crescentia cujete, the shells of which are used by the natives for cups, measures, kettles, and other vessels.

CALAMANCO, a woollen fabric, chiefly manufactured in the Netherlands. It is made alone colored control of the Netherlands. It

is made plain, coloured, striped, or watered; and the warp is sometimes mixed with silk or goats' hair.

CALAMANDER WOOD, a beautiful fancy wood obtained from a tree which grows in Ceylon. It is extremely hard, and finely veined with different shades of black and brown. Being scarce and very dear, little is imported.

CALAMINE, a petity a capture and finely veined with different shades of black and brown.

CALAMINE, a native carbonate of Zinc.

CALCEDONY, an ornamental stone, a species of agate of a uniform colour, generally of a milky white or pale yellow, like turbid jelly, often with an internal wavy structure in the form of stalactites, and very commonly with a peculiar mammillary surface. It is found in abundance in the Farce islands, in Iceland, in Cornwall, and many places of Britain as well as other countries; sometimes in large masses from which cups and other vessels are formed.

CALCIUM, the metallic base of Lime.

ENDAR. [Measures and Divisions of Time.] ENDAR. [Measures and Divisions of Time.]

ICO (Fr. Coton. Ger. Kattun. It. Tela Bambagina. Por. Pano de AlSp. Tela de Algodon), white, or plain cotton cloth. [Cotron Manufacture.]

OMEL, the protochloride of Mercury.

IUMBO ROOT (Fr. Racine de Calumbo. Por. Raix de Calumba. Ger.
ba wurzel. Mozamb. Kalumb). The calumbo plant (Cocculus palmatus) is
ed in Malabar, and in the thick forests on the eastern coast of Africa,
on Other and Mozambo. from which last place the roots form a staple ex-

on Oibo and Mozambo, from which last place the roots form a staple exo Ceylon, and thence to Europe. Calumbo root is generally brought in
erse sections, from half an inch to three inches diameter, rarely divided ; and the bark is of a dark brown colour outside, and bright yellow within.
ery subject to decay by worms; when good it looks bright and solid, breaks
starchy fracture, and has a faint aromatic odour, and bitter taste. root of a Carolina plant (Frasera vallera) is imported into Liverpool, and imee fraudulently substituted for Calumbo. The American root may be dis-

shed by its whiter colour, lighter texture, the mixture of longitudinal pieces, so taste being at first sweetish, and not nearly so bitter as the genuine root. mbstance of the tree is besides rendered blue by iodine, the false, brown abo root is used in medicine. (Ainslie's Mat. Indica. Duncan's Dispensatory.)

MBRIC (Fr. Batiste. Ger. Kammertuch. It. Cambraja. Por. Cambraia. Sp.

res), a very fine linen fabric, so called from having been originally manufac-at Cambray, a city in the department Du Nord in France.

MEL (Arab. Djemal), a ruminating quadruped, of a grotesque form, which seem used from a remote period in eastern countries as the principal beast of n. There are two species: The Bactrian camel (Camelus Bactrianus), charized by a couple of humps—one on the rump, and another above the shoulders, ployed in Thibet, Turkistan, Tartary, Southern Russia, and in the Pisan ory in Tuscany; the dromedary (Camelus dromedarius), with one hump zed on the middle of the back, is indigenous in Arabia, from whence it has d over the north of Africa, Syria, and Persia; and the intermixture of these pecies has produced varieties which are more or less used in different localities.

camel is esteemed by eastern nations one of the most precious gifts of Provito man; and assuredly, it seems formed by nature for a life of patient drudJustly has the Arab named it the Living Ship of the Desert, as without it
uld neither transport himself nor his merchandise across those oceans of sand ald neither transport himself nor his merchandise across those oceans of sand which his country is covered. Its spreading cushioned feet, formed to tread y upon the dry and shifting soil—the nostrils so formed that it can close them It to exclude the drift sand of the parching simoom—the powerful upper for assisting in the division of the tough prickly shrubs and dry stunted herbf the desert—and above all, the cellular structure of the stomach, which is ble of being converted into an assemblage of watertanks,—bear ampletestimony as care manifested in the structure of this extraordinary quadruped. The I is weaned at the commencement of the second year, and begins to propagate four years old, though it does not complete its full growth until the age of re. It will live as long as forty years; but after twenty-five or thirty its across begins to fail. Camels are content with the coarsest food—a bunch of dry for the stunted shrubs of the wilderness. Their ordinary food is a ball of paste book), weighing about a pound, made of barley meal and water, which each ves in the evening; and this is all the daily expense of these useful creatures. Their ordinary food is a ball of paste book), weighing about a pound, made of barley meal and water, which each ves in the evening; and this is all the daily expense of these useful creatures. Their ordinary food is a ball of paste book, weighing about a pound, made of barley meal and water, which each ves in the evening; and this is all the daily expense of these useful creatures. The paster of the ordinary food is a ball of paste book as a paster of the ordinary food is a ball of paste book.

; and as much as £70 has been paid for one of the Oman breed, mels are used both for riding and carriage, for which purposes they are emdin large numbers in the Eastern caravans. [Caravan.] The first thing that an examines about his camel, when preparing for a long journey, is the hump, his an infallible criterion as to the ability for exertion; for whenever it subthe beast gradually yields to fatigue. A long journey will cause the hump almost ly to disappear: it is easily restored, however, by a few weeks of good nournet and repose. The favourite pace of the riding camel is a kind of amble at the of 5 or 53 miles an hour. Many fabulous stories are related of the swiftfithis animal, but it never approaches even for short distances to that of a beautiful of the same though it is pretang purisualled for the asse with which it is on horse, though it is perhaps unrivalled for the ease with which it will the numinterrupted journey of several days and nights if allowed its own il pace, and not employed on hilly, woody, or slippery ground. The load of rriage camel in common cases is from 400 to 500 lbs. for a short journey, and from 300 to 400 lbs. for one of any considerable distance. The capability of bearing thirst varies among the different races. In the caravans from Darfur they travel nine or ten days without water; but the Anatolian camel requires drink

travel nine or ten days without water; but the Anatolian camel requires drink every second day.

CAMEL-HAIR (Fr. Poil de chameau. Ger. Kameelhaar. It. Pelo di camelle), is imported into the United Kingdom from the Levant, principally for the manufacture of pencils for the painter. That produced in Persia is held in the highest estimation. The black hair is most valued, next the red, and the gray brings only half the price of the red. In the East camel-hair is woven into clothing and even tents, purposes to which it has been applied from a remote period.

CAMLET (Fr. Camelot. Ger. Kamelot. It. Ciambello) was originally a rough fabric made of the hair of the camel and the goat interwoven, which was used by ascetics. That of the East is made of the hair of the Angora goat. English camlet, however, is a light stuff made of long wool hard spun, sometimes mixed in the loom with cotton or linen yarn.

mixed in the loom with cotton or linen yarn.

CAMPHOR (Du. Kamfer. Fr. Canfre. Ger. Kampfer. It. & Por. Canfors. Sp. Canfor. Arab. & Pers. Kafoor), a peculiar vegetable principle arising from the separation of the volatile oil of different trees, which is used in medicine and

the arts. Two kinds are distinguished in commerce :

the arts. Two kinds are distinguished in commerce:—

China or Java Camphor, the only kind met with in Europe, is the product of the Cinnamomum camphora (Nees Von Escabeck), found in Quang-tung and Fokien in China, in Cochin China, and in Japan. It is extracted from all parts of the tree, but chiefly from the roots, and is obtained in the state called crude camphor merely by sublimation. In this state it is generally imported, and is afterwards refined by mixture with lime and a second sublimation. Crude camphor occurs in small brownish or gray grains mixed with impurities. Refined camphor is a very white, soft, semitransparent substance, having a crystalline appearance, a strong and fragrant odour, and a hot pungent taste; very inflammable, and so volatile as totally to exhale when left exposed in a warm air. Sp. gr. 0.988: it occurs in round cakes, each weighing about 2 lbs., and is commonly packed in vessels containing nearly 250 cakes. The quantity of camphor exported from Canton varies much from year to year. In the United Kingdom about 650 cwts. are annually entered for home consumption.

Malay or Baroos Camphor is found in great purity concreted among the woody

Malay or Baroos Camphor is found in great purity concreted among the woody fibres of the Dryobalanops camphora, growing in Borneo, Sumatra, and the Malayan Archipelago. As an article of commerce it is found exclusively in the East, and particularly at Canton, where it fetches a price equal to about 100 times that of the article made from their own C. camphora. The former is far more fragrant than the latter, but whether it possesses any superior virtues is exceedingly

doubtful

CAMPHOR-OIL is a limpid fluid which exudes from the *Dryobalanops camphora*. It is much used in some parts of the East, but is not brought to Europe. It is as agreeable as the concrete substance, and almost as cheap as spirits of tur-pentine. If by any contrivance it could in Britain be reduced to a concrete state, as has lately been done with the oil of the cocoa-nut, the produce might be advan-

as has lately been done with the off of the eccount, the produce might be advantageously exported to China, and perhaps retained in part for home consumption.

CAM-WOOD, a red dye-wood of a very fine colour, obtained from a tree principally found in the neighbourhood of Sierra Leone. It is chiefly used in turnery for knife handles and similar articles. About 1000 tons are annually entered for home consumption.

home consumption

CANADA BALSAM, a fine species of turpentine, obtained from the Pinus

Balsamea

CANADA, the most important portion of British America, lies nearly all between the Hudson's Bay Territorics and the United States, and, within the basin of the river St Lawrence, from about 42° to 52° N. lat. It was colonized by the French in 1608, and conquered by the British in 1759. There are two provinces, separated by the Ottawa river:—Lower Canada, adjoining the estuary of the St Lawrence; area, 250,000 square miles; ppp. (1836) 664,631, chiefly of French origin; anythal Ottobaron. 20,000 gin; capital, Quebec, pop. 30,000. Upper Canada, contiguous to the great lakes Ontario, Erie, Huron, and Superior; area, 105,000 square miles; pop. 371,332, chiefly of British origin; capital, Toronto, pop. 9765. Each province had formerly a governor, executive and legislative councils, and a house of representatives,—the governor of the lower province being likewise captain-general of all British America; but, by the act 3 & 4 Vict. c. 35 (1840, July 23) of the Imperial Parliament, the two provinces have been purited the two provinces have been united.

a, though in some parts hilly, is upon the whole a level and well-watered country. The portions are mostly confined to the banks of the 6t Lawrence, the lower part of the Ottawa, sargin of the Lakes Ontario and Erie, and the 8. E. banks of lakes Huron and 8t Clair, a generally fertile. Beyond these districts, the country, more especially towards the N. Is very imperfectly known. The climate is salubrious, and heat and cold, though feit in tremes, are not oppressive, owing to the purity of the atmosphere. In the lower province, sam of cold in winter is about 10° Fahr., its maximum about -80°; and the medium summer rom 75° to 80°, its maximum 105°. Early in December the 8t Lawrence is closed by ice, addom totally disappears before the first week in May. The five months from May to ber, inclusive, comprise the spring, summer, and autumn of the Lower Canadian year, tend, and in the Upper Province, the spring commences from six weeks to two months according to its latitude, and the climate is in every respect milder; indeed, in the W. Upper Canada, the duration of frost and snow is not more than half, or even one-third, as in Quebec. The severity of the Canadian winter is much less unfavourable to the operarland described the propersor of the spring thaw, followed by frosty pulverises the soil, and helps to prepare it for seed. Against the severity of the winter, so be set down the steady weather which prevails during summer in both provinces, and unders the progress of vegetation so rapid, that the Canadian harvest is early, and almost secured before bad weather commences. Hence the climate of Canada, severe though its sails no obstacle to the uniform the commences and over two provinces, carept

secured before had weather commences. Hence the climate of Canada, severe though it saits no obstacle to the unlimited extension of almost every description of produce, except is peculiar to a tropical climate. Canadians are scattered over a vast extent of country, some parts of which are 800 or 900 isstant from the port of Quebec, and 600 or 700 from that of Montreal. But owing to the of communication by means of lakes and rivers, the expense of transport is comparatively and, from the improvements which are taking place in railroads and canals, this expense on be greatly reduced. The St Lawrence is navigable for large ships to Montreal, about iss, and to Quebec, 430 miles, for ships of the line; above Montreal, its current is broken ids. The Ottawa and Saguenay, the principal tributaries of the St Lawrence is are the Grenville and Rideau canals, which, in connexion with the river Ottawa and the ine canal, form a vast chain of internal navigation, reaching by a circuitous ine from Montreal of Kingston. The Welland canal, a most important work, connects lakes Ontario and voiding the Falls of Niagara. Besides these there are various smaller canals and railroads, a the Upper and Lower Provinces.

a the Upper and Lower Provinces.

culture of the soil is the principal occupation of the people; a circumstance which almost safly follows from the abundance of rich land and the total absence of taxes; for these maps more than compensate the high price of labour. The chief agricultural product is the crop of which is estimated at 11,000,000 bushels. The average export of wheat and by sea, in the four years 1832-1833, was equivalent to 780,000 bushels, besides which, are able quantity from the Upper Province found its way to the United States; but in 1836 much smaller; amounting only to 18,125 barrels flour, and 8716 bushels wheat. The y of other articles of agricultural produce has been hitherto inconsiderable; the most tast are flax, tobacco, and salted provisions.

and are flax, tobacco, and salted provisions.

staple exports of the colony, however, are timber and ashes. The former is the prinbut as a portion of the trade is the result of a legislative monopoly arising out of the utiles in the United Kingdom on foreign European timber, with low duties on Canadian, perion can last only as long as the monopoly is maintained. The chief articles of timber and to the United Kingdom and the colonies in 1836, were,—oak, 22,905 tons; elm, 18,733 pine, 315,857 tons; 6,707,278 staves, chiefly puncheon and standard pieces; deals, deal-ends, a, boards, and planks, 2,728,529 pieces; besides ash and birch timber, hoops, handspikes, and raticles; the whole amounting in value to £713,165. Besides the timber carried by sea to nited Kingdom and West Indies, there is a considerable quantity of boards, scantling, and naws timber, prepared for the United States and for home consumption. The timber-trade sads with the West Indies and the United States, as it exists without protection, cannot be aby any change of the duties. On the other hand, the advantage which the colony now with the mother-country may be destroyed by the removal of those restrictions by which originally created, and which is at present contemplated. It would exceed the limits of the transe, and that the change will be beneficial not only to the mother-country, but to the 'The clearing of the land from wood to fit it for cultivation, gives rise to the production of d pearl ashes. The usual course is to burn the timber on the ground, and if the price be errating, the wood ashes are converted into the ashes of commerce. If, however, the rate he range, they are harrowed in for the improvement of the soil. The quantity shipped is lly about 35,000 barrels, consisting of about two-thirds pot and one-third pearl ashes. Of sars this trade has been on the decline.

lly about 35,000 barrels, consisting of about two-thirds pot and one-third pearl ashes. Of are this trade has been on the decline. Between this trade has been on the decline. Between of the 8t Lawrence furnish a considerable quantity of fish and oil for home consumption, swe a small surplus for export. The produce of the fisheries in the county of Gaspé and the sien Islands in 1835, consisted of—cod, 100,542 cwts; cod oil, 37,162 gallons; whale oil, gallons, besides salmon and other fish, the whole amounting in value to £36,624. Great was formerly the emporium of a very considerable portion of the fur trade, which rried on by two rival companies,—the Hudson's Bay and the North-west. After the failure latter association, most of the skins were carried direct to the residents at Hudson's Bay, we an establishment also at La Chino, near Montreal. But although not a single bale of re shipped from that city, we should be justified in ranking the fur-trade among the resources the because a large importation of British goods takes place through Montreal, and wayes d to the hunters by drafts on the company in London. There is, however, a small though increasing exportation of this article from Montreal, consisting chiefly of skins of the muskertin, beaver, and otter.

Of manufactures, the principal is that of ashes, already noticed. The others are as follow:—Cloth, a kind of gray homespun or tinfe du pays, worn by the kabitant or farmer of Lower Casada; coarse cotton, but only in small quantities; coarse linens; carpets and mats formed of threads obtained from old materials; straw hats; worsted stockings and socks; cape; leather mittens; iron wares at St Maurice; nails; maple sugar; bricks; while soap, candles, leather, linesedd and cake are manufactured to an extent sufficient to furnish a surplus for exportation. Whisly is largely produced in both the Canadas. Starch, blue, elder, cordage, paper, and a few other articles are also made, but in very small quantities. It is to be observed that these manufactures, with the exception of whisky, exist almost wholly without protection. But the domestic manufactures are supported more by the habits of the people than by cheapness; in fact the tiefs as pays is imitated in Britain at a much lower price than the Canadian cloth usually sells at in the native market.

native market.

Shipbuilding is an important employment in all the N. American colonies. The average number of vessels built annually in Canada, during the 11 years ending 1835, was 26, and their tomage 3249. These ships are built of oak, and are of much better workmanship than those of New Brunswick and Nova Scotia, which for the most part are constructed of pine.

The imports chiefly consist of British manufactures, principally cottons and woollens; in 183 the former amounted in value to £472,892 sterling, the latter to £303,166. The woollens are mostly of the coarser and warmer sorts, such as blankets, flushings, flannels, and the coarse cloths produced in the manufacturing towns of Yorkshire. The cottons are chiefly power-loom shirings, striped and checked cloths, printed calicoes, ginghams, muslins, cambrics, and also further, velveteens, and similar fabrics. The other articles of British produce or manufacture imported in 1836 were as follow:—Hardware, value, £74,249; wrought iron, £56,298; unwrought iron, £33,345; linens, £61,062; silks, £59,468; sprintsh refined sugar, £49,628; glass, £44,693; haberdashery, £71,646; earthenware, £15,666; apparel and alops, £33,975; painters' colours, £17,426; besides coals, leather, books, candles, soap, stationery, salt, lead, cordage, hats, and a variety of other goods.

£17,436; besides coals, leather, books, candles, soap, stationery, salt, lead, cordage, hats, as a variety of other goods.

The other imports are principally composed of the following articles:—tea, about 630,000 fla, brought chiefly from Britain; raw sugar, about 3,000,000 ibs. (maple sugar being extensively grown in the colony); rum, 330,000 galls; brandy and gin, 230,000 galls; wine, nearly 350 pipes, namely, port, 500; madeira, 200; aherry, 200; Teneriffs and other low white wines, 700; Spanish and other low red wines, 1600; French and German, 300. London enjoys the chief part of this trade to Canada, as there is a discriminating duty of £7, 7s. per tun of £52 galls. on wises "direct from the place of growth." A considerable quantity of low white and of wines is also brought from the Mediterranean, after having been landed at Gibraitar; an expedient by which he high duty is evaded. The West India produce is for the most part imported direct from the place of growth, and chiefly from Grenada, Jamaica, and Demerara. Halifax in Nova Scotia has recently become an entrepot for exchanging the productions of Canada and the West Indias; the former paying for her purchases in flour and other provisions. St John's in Newfoundland also enjoys a small inter-colonial trade.

The inland trade with the United States is considerable. A portion of the ashes, flour me

foundiand also enjoys a small inter-colonial trade.

The inland trade with the United States is considerable. A portion of the ashes, flow and other provisions consumed in Canada, are derived from thence. In early spring, teas, coffee, fruits, tobacco, and various groceries, are imported from New York by the way of Lake Camplain. The exports at St John's, on that lake, the chief seat of this trade, amounted, is 1832, to £8197; the imports to £146,807. In 1833, the former were £30,500, the latter £104,604. Of the imports fully two-thirds consisted of agricultural produce, all, it is add, required for Canadian consumption. An intercourse with the United States is also carried on from different were paid at Toronto, £3750; Kingston, £1517; Burlington, £1438; Port Stanley, £385; Brockville, £649. When commodities are exported on American account, the transmission of a Bill of exchange on New York easily closes the transaction. Shipments are also made to the West Indies from that city, as well as some of the more southern towns, by order of Canadian houses. These are usually paid for by drafts on London.

The total imports into Lower Canada in 1836 amounted in value to £1,941,063 sterfing; and the exports to £1,034,614 steriing. These sums, however, do not include the extensive illight trade which is carried on with the United States. The chief ports of the colony are Quebee and Montreal, both being warehousing ports, and the order of the former a "free port" under the act 3 & 4 Wm. IV. c. 59.

Montreal, both being warehousing ports, and the former a "tree ports" interested at a tree ports. Lawrence, in 46° 49′ N. 71° 16′ W. It is divided into two parts; the Lower Town, where are all the commercial establishments, is situated immediately under Cape Diamond, nearly on a level with the water; the Upper Town is on a rock 200 feet above; and the communication with the lower town is maintained by a winding street, at the top of which is a fortified gate. The basin of Quebec is very spacious, being sufficient to contain 100 sail of the line. In 1836, 1146 ships entered this port, having a townage of 344,296; of which Great Britain, 890 ships, 291,235 tons; British colonies, 174 ships, 22,333 tons; United States, 50 ships, 19,619 tons; foreign states, 42 ships, 10,959 tons.

Montreal, in 45° 37′ N. 73° 30′ W. lies about 180 miles above Quebec, on the south side of the island of Montreal, which is formed by the confluence of the St Lawrence and the Ottaws; pop. 35,000. Vessels of 600 tons come up to it. The harbour is not large, but is always secure; the greatest disadvantage is the rapid of 81 Mary, about a mile below the town. Montreal is the commercial capital of Canada, being favourably situated for the lumber trade, and for intercourse with the Upper Province and the United States. Most of the business, even in Quebec, is carried on by branches from its mercantile houses. In 1836, there entered this port 96 ships, 29,239 tons; of which Great Britain 73 ships, 19,410 tons; British colonies 23 ships, 2392 tons; foreign states, 2 ships, 467 tons. 2 ships, 487 tons.

MEASURES, WEIGHTS, MONEY, DUTIES, &c.

Measures and Weights are those of Great Britain, but with the old English measures of capacity. The minot, sometimes used in Lower Canada, is an old French measure, 90 of which are

Money and Exchanges.—Accounts are kept

i also and purchases are made in pounds, | Those in the Upper Province were four in numbers, and pence, Halifax currency, which is ber:—The Bank of Upper Canada, with a capital set 30 per cent. inferior to British, though of £300,000, that of Kingston, or the Midland indemninations and proportions are the same. District, with a capital of £100,000, together a pound currency is four Spanish dollars, with the Agricultural and People's Banks, the hedder being called 5s. But the average paid up capital of which was probably £100,000 has of the dollar in the London market is only blanch of British America, esta-38.; hence 4s. 2d. stering = 5s. currency; or blanch in London in the year 1830, has also a 8s stering = £1 currency; or £100 steries are instituted on the American princess is however, complicated, by the assumpticiple of limited liability. the of the dollar in the London market is only . M.; hence 4a. 2d. sterling = 5a. currency; or £100 sterling = £1 currency; or £100 sterling = £1 currency; or £100 sterling = £100 currency. The comparison of examps is, however, complicated, by the assumptor of a par departing widely from the value of scurrency. This erroneous par is 4a. 6d. taken the value of the dollar, or £90 sterling equal to 180 entrency; the rule being, add one-mint to 180 entrency; the rule being, add one-mint to 180 entrency; the rule being, add one-mint to 180 entrency; the rule being, and the average has of the currency,—say the approximate par,—8 is necessary to make use of a nominal presisen of exchange. Thus, when exchange is really toly undisturbed, or, in other words, at par £100 sterling selling for £120 currency), it is it to be at 8 per cent. premium. For example, 61 on London, sterling £100; add premium 8 sid to be at 8 per cent. premium. For example, it on London, sterling £100; add premium 8 or cent. £8, makes £108; adding also oncisals, £12, we have £120 currency £100 carring. The better way would be to quote the lollar, or the pound, or the £100, at what each srespectively worth. Government exchange is hea quoted, so are sovereigns. The commisary-general of Canada quotes his drafts at 4a. 2d. 74 a. 13d, per dollar, as the case may be; that s, on being paid so many times 5a. currency, he will deliver a bill on the treasury of as may imas 4a. 2d. or 4a. 13d. sterling. Sovereigns are pooted in the Canadian price-lists at 24a. currency (more or less). Thus, 4a. 2d. sterling per dollars of the canadian price-lists at 24a. currency (more or less). Thus, 4a. 2d. sterling per dollars. y (more or less). Thus, 4s. 2d. sterling per doller; \$4s. currency per sovereign; exchange at 8 per cent. premium; and £100 sterling = £120 surrency, all mean the same state of the exarrancy, all mean the same state of the ex-hange. Fluctuations in the rate of exchange of

ciple of limited liability.

Tarif.—The duties on imported goods levied in Canada are imposed partly by the authority of the British government, and partly by that of the colonial legislature. The former are called of the British government, and partly by that of the colonial legislature. The former are called crosen duties, and the latter provincial duties; the first being in sterling money, the latter in currency. In charging the duties, the dollar is received at 4a. 4d., which is 2d. less than the old par, but 2d. more than its real value. The provincial duties have no object besides the in-crease of revenue, not discriminating in any way between the sources of supply. The crown duties, on the other hand, seem to be framed rather for the purpose of forcing the trade into particu-lar channels, than for simple revenue; and the royal receipt are certainly trifling compared with lar channels, than for simple revenue; and the royal receipts are certainly trifling compared with what they would be were the imports equalized. The provincial duties are, on spirits, 6d. per gall.; Madeira wine, 9d. per gall.; coffee, 2d. per lb.; sugar, raw, 4d., refined, 1d. per lb.; teas, hyson, 6d., bohea, 2d., all others, 4d. per lb.; tobacco, manufactured, 3d. leaf, 2d. per lb.; sunff, 4d. per l currency, all mean the same state of the exchanges. Pincturations in the rate of exchange of currency revolve round the nominal premium of 8 per cent. as around a pivot, so that 6 per cent. as around a pivot, so that 6 per cent. as around a pivot, so that 6 per cent. as around a pivot, so that 6 per cent. as around a pivot, so that 6 per cent. and 10 per cent. and 6 per cent. and 6 per cent. and 6 per cent. and 6 per cent. and 8 per cent. and 8 per cent. Suppose of 8 per its based by the povernment or on the created of the colony.

The Bosks in 1835, in the Lower Province, roundsted of the Montreal Bank, with a capital \$250,000; the People's Bank, capital paid up £75,000; the People's Bank, capital \$250,000; the People's Bank, capital \$270,000; and Quebec Bank, capital \$275,000. albe to the crown. [Colony. Emigration.]

CANAL, an artificial channel of water, adapted to the easy conveyance of goods in boats or barges, also sometimes for the purposes of irrigation and the supplying of towns with water. Navigable canals have existed since a very remote period, but were principally confined to the low countries adjacent to the alluvial deltas of large rivers, such as the Nile, the Euphrates, and the great Chinese rivers, and in Europe the Po and the Rhine. In such countries, indeed, nature may be said to have pointed out this method of communication, as in every way the most convenient and simple. In Holland, the canals answer all the purposes of highways, and may be likened in their number and utility to the turnplke roads of England; but as a pecuniary investment, the former yield an immense income to government, while the returns of the latter are barely sufficient to keep them in repair. The lat, they are constructed very simply, and without any of the costly expedients of leep cutting, embanking, or tunnelling. The lock, which is an indispensable ppendage to canals in this country, is comparatively a modern contrivance, having seen first applied in Italy towards the end of the fifteenth century. The vast exent of water communication in China has no locks even to this day. As a subtitute they have inclined planes of stone, over which they haul the vessels and auach them again in the upper level; thus applying main force to accomplish vhat is effected in the lock by simply letting in the water from the upper level uto the trough, and thereby raising the enclosed barge. The first efforts of any consequence that were made in this country towards entending inland navigation, took place about the beginning of last century, and by the middle of it 40 acts had been obtained for improving and extending the navigation of some of the principal rivers in England. Experience showed, however, that navigation of this kind was liable to continual waste, and the works subject to destruction by floods. These difficulties suggested (in 1757) to the preprietors of the Sankey navigation in Lancashire the expediency of substituting a new cut alongside Sankey brook, instead of making the latter navigable. But it was the Duke of Bridgewater that first aroused public attention to undertakings of this kind, by a canal which he formed to convey coal from any of his ings of this kind, by a canal which he formed to convey coal from one of his estates at Worsley to Manchester, about nine miles distant. The novel features of this work consisted then (1759) in its taking a direction away from all natural of this work consisted then (1759) in its taking a direction away from all natural water courses, passing boldly across the river Irwell, at a height of 40 feet above it by means of an aqueduct 600 feet long, and tunnelling through the solid rock of a large hill to reach the mouths of the coal pits. This canal and many others were executed at the private expense of the Duke of Bridgewater, and completed with wonderful skill and ingenuity by Brindley, his grace's engineer. The signal success which attended these undertakings, opened the eyes of the nation to the advantages to be derived from still-water navigation; and extensions from the river Mersey to the Trent, Severn, and Thames, quickly followed. These, and the rapid formation of joint-stock companies, of which upwards of 100 have been incorporated for works of this sort, are evidence of the zeal with which such improvements have been prosecuted. Mr Telford, in his autobiography, mentions as an instance of the eagerness of the public about 1790 for canal speculations, that an instance of the eagerness of the public about 1790 for canal speculations, that at the first general meeting of the promoters of the Ellesmere canal (112 miles long, and connecting the Mersey, Dec, and Severn), four times the estimated expense was at once subscribed without hesitation.

In England, about 2400 miles of navigable canals have now been made, and wholly at the expense of private companies or individuals; in Ireland, 300 miles; in Scotland, 200. These works are unequalled for extent, and for difficulties in Scotland, 200. These works are unequalled for extent, and for difficulties of all sorts successfully overcome. As specimens of the latter may be mentioned the tunnel at Blisworth, on the grand Junction caual, which is 3080 yards in length. The underground cuttings in the Duke of Bridgewater's canal are said to be altogether 18 miles long, and to have cost £170,000. The Marsden tunnel, in the Huddersfield canal, is 5451 yards long. The tunnel at Sapperton, in the Thames and Severn canal, is 28 miles in length, and 250 feet below the highest point of the hill through which it is made. In the Thames and Medway canal, between Gravesend and Rockester, a tunnel 24 miles is cut through the shall. between Gravesend and Rochester, a tunnel 24 miles is cut through the chalk; and one of the tunnels of the Leominster canal at Pensax is 3850 yards long.

In the planning of canals, the first object is to select a line that conforms best with the levels and natural drainage of the country, so as to have as few locks as possible, and a plentiful supply of water to them at all seasons. The latter has as positive, and a picture massure by the amount of trade, or number of barges that pass the locks, and the water must be supplied at the highest part of the camal; but the greater part of the waste is generally owing to loss by leakage through the gates, absorption through the ground, and evaporation. It sometimes happens that the adjacent streams are insufficient in dry seasons, or their water is taken of for mills; in such cases, reservoirs must be constructed with weirs and sluices at a great expense. To prevent loss by absorption, the whole extent of the canal is lined with a clay puddle, impervious to water; and in embankments, vertical layers, or sunk walls of the same material, are generally placed at each side as further security.

The expense of constructing canals depends so much upon local circumstances that it is impossible to give data of general application. Some idea, however, of

the relative proportion which one part of the work bears to another, may be had from the following abstracts of estimates by Mr Baird and Mr Telford.

Edinburgh Union Canal, 32 miles. (Mr Baird.) Cutting, embanking, paddling, towing paths, £71,000; bridges, aqueducts, tunnels, drains, £84,000; land, £23,000; fencing, £5500; nine locks, rise 110 feet, £17,000; reservoirs, £12,000; total, £212,500.

Leicestershire and Northamptonshire Canal, 42 miles. (Mr Telford.) Cutting, &c., £130,000; bridges, &c., £65,000; land, £18,000; fencing, £6700; total, £219,700.

The rise effected by a lock varies from 4 to 12 feet, according to circumstances, but seldom exceeds 8 feet. The expense appears from Mr Telford's estimates to vary in general from about £120 to £180 per foot rise.

hollities of transit that are afforded by canals seem as yet to be confined to es of speed. Careful experiments, made with barges, proceeding at from one riles an hour, have shown that the resistance increases rather faster than the of the velocity. At four miles an hour the power necessary to pull along ry loaded barges is 1-317th of the gross load, while at two miles per hour it has to 1-1200th only. On a good level turnpike road the power requires to the of the load, and on level railways about 1-220th; but they remain the tall velocities. Thus at a speed of about 11 miles per hour the same power. all along the same load on a canal as on a turnpike road; and a similar y of advantage exists between a canal and a railway at a speed of 4½ miles ar. Below this rate the canal has the advantage of the railway in point of ay; above it the railway has the advantage of the canal.

stimulus given to internal intercourse by the success of railways, and espethe fears entertained by canal proprietors of the injury that their property kely to sustain by their general introduction, has urged them of late, however, at considerable improvements in the construction of passage-boats; though as mm-vessels have not been introduced with success. Experiments made by sam-vessels have not been introduced with success. Experiments made by eath and Clyde Canal Company have proved that a rate of velocity may be ed with horses, which at one time would have been deemed quite chimerical. as been accomplished by extremely light barges called swift boats, weighing road 2 to 3 tons, and made very narrow so as to penetrate the water easily roduce little disturbance. Their use is principally confined to the canals an Edinburgh, Glasgow, and Paisley; and their usual rate is from 8 to 9 the hour, not including stoppages or passing of locks. They carry from 8 to 9 the hour, not including stoppages or passing of locks. They carry from 8 to 6 to miles) between Edinburgh and Glasgow in 7 hours. On the Grand ion canal, between London and Birmingham, fly boats are employed, which ea speed of 4 miles per hour: they weigh from 7 to 7½ tons, and carry from 15 tons of goods. The ordinary heavy boats are dragged at the rate of from so a speed of 4 miles per hour: they weign from 1 to 15 tons, and carry from 15 tons of goods. The ordinary heavy boats are dragged at the rate of from 2 miles the hour: they carry 20 tons of goods, and weigh 6 tons; others 24, and weigh 9 tons. [Srocks.] the of the cost of conveying goods and passengers on canals at different rates ed. (Wood on Rail-Roads, p. 678; 1838.)

ption ata	Rate of speed in miles per hour.	Resistance in fraction of load.	Cost of haul- age per ton per mile.	Cost of boat-hire per ton per mile.	General Expenses per ton per mile.	Aggregate Charges.	
						Useful load per ton per mile.	Gross load per ton per mile.
iosts ists iosts	9} 4 10	#10 #17 #0	d. 0·18 0·50 0·275 per passen- ger. 3½d. per ton		d. 0:86 2:34 9:7	d. 1·36 3·5 1·08 per passenger. 134d. per ton.	d. 1·02 • 2·275 10d. per ton.

NARY ISLANDS, a group belonging to Spain, situated in the Atlantic, off mast of Morocco, between 27° 40′ and 29° 30′ N., and 13° 30′ and 18° 20′ W. shabited islands and their population (1837) are Teneriffe, 85,448; Canary, Palma, 33,098; Lanzarote, 17,714; Fuerteventura, 14,096; Gomera, 11,721, or, or Ferro, 4481; total, 239,338. The seat of the governor-general is at Santa the port of Teneriffe, in 28° 29′ N., and 16° 15′ W.; pop. 8500. The other chief are Laguna and Orotava in the same island, and Las Palmas in Canary.

are Laguna and Orotava in the same island, and Lae Palmas in Canary.

aspect of the Canaries is, throughout, elevated, and some of the mountains, particularly the
f Tenerific, rank among the loftiest in the globe. The sides of the mountains inclining
s the W. and N. exhibit, rising above each other, the plants of the torrid, the temperate
in the frigid zone. The islands are within the limits of the trade-wind, and the climate
tly salubrious. The most fertile are Canary and Teneriffe; Lanzarote and Fuerteventura
and sandy. About one-fifth of the surface of the whole islands is under cultivation. In a
sular return, the principal productions in one year are stated to be, wine, 46,226 pipes;
s, 151,500 quarters; wheat, 57,487 grs.; maize, 39,876 grs.; barley, 66,232 grs.; rye, 532,
gotables, 10,310 grs.; barlits, 114,000 quintats; and orchilla, 1496 quintais. A small quanugar is made, and there are manufactures of coarse linens, cloths, and silks. Domestic
are plentiful. An active commercial intercourse exists among the different islands, and
i of 30 vessels are employed in the fishery on the coast of Africa. The staple export is
rticularly that called "Teneriffe," the better sort of which is equal to the middling kinds
irs, for which it frequently passes in England. In 1833, there were exported 3361 pipes
as Cruz, of which, 1865 were sent to London, 986 to Hamburg and Bremen. 405 to
ed Seates, and 181 to 8t Thomas; but the total export of wine from the islands in that year
pipes. The chief of the other exports are barilla, cochineal, orchills, fruit, and raw
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with small quantities of brandy, vinegar, rock-moss, and tumay-fish. The imports consist of sugar, coffee, brandy, oil, leather for soles, wax, and a variety of manufactured goods. The amount of exports in 1833, according to the tariff valuation, was, to Spain, £34,805; America, £463; other countries, £65,224; total, £104,123; and imports from Spain, £29,047; America, £11,855; other countries, £138,539; total, £109,534. The imports of British and Irish produces and sunfactures, amount annually to about £40,000; chiefly consisting of cottons and woollens, lisses, fron, hardware, cutlery, glass, soap, earthenware, hate, and apparel. Foreign wheat, India place goods, and brandy, are likewise imported from this country. In 1838, 38 British vessels arrived at Santa Cruz, Teneriffe; 13 at the port of Orotava; 8 at Arecife in Lanzarote; and 12 at Port of Palmas in Canary. Port of Palmas in Canary.

The Canaries are frequently visited by ships for fresh provisions, which, except vegetables, may be obtained plentifully in most of the islands. There is, however, no accommodation for ships except open roadsteads, which are unsafe in winter.

Measures, Weights, and Money, same as Spairs.

CANARY SEED is the produce of an annual grass (*Phalaris Canaricasis*), chiefly cultivated near Sandwich in Kent; an acre yielding from 3 to 5 quarters.

this used extensively for the food of tame singing-birds.

CANARY WOOD, a fancy wood of a golden-yellow colour.

CANDIA, on CRETE, one of the largest islands in the Mediterranean, is situated to the S. of the Grecian Archipelago. Length, 160 miles; breadth varying from 6 to 35. Population 300,000. Capital, Candia, in 35° 21' N. 25° 3' E.; pop. The island former a Turkich reschalled. 12,000. The island forms a Turkish pashalic.

12,000. The island forms a Turkish pashalic.

The coast, especially towards the N., is indented by deep gulfs; on the S. it is rugged and trobound; and a continuous mass of high land runs through the whole length of the island. The sod
is fertile, producing corn, especially barley, oil, honey, and wine, besides considerable quantities
of cheese, wool, wax, silk, valonia, carobs, and a variety of fruits. The principal experts are,
white song (50,000 cwts.), sent chiefly to Turkey and Greece, oil, silk, raisins, carobs, valouis,
almonds, chesnuts, oranges, lemons, and linseed; and the imports, grain, rice, cottons and piece
goods, timber, leather and hides, tobacco, sugar, barllis, butter, salt fish, and other articles;
the whole amounting annually to about £130,000 sterling. The chief commercial intercourse
is with Turkey, Greece, Austria, and Egypt. According to a recent consular return, the average
annual value of British manufactures and metals imported is about £22,000; consisting of cottes
twists, 70,000 lbs.: gray callcoes, 4000 pieces; madapolams, 3600 pieces; long cloths, 500 pieces;
cambrics, 1600 pieces; printed shawls, 500 dos.; iron, 600 quintals; shot, 100 sacks. The seet
frequented port is Canea. Retimo has also a small harbour. That of Candia is much decayed,
and nearly filled up. These three principal towns are all situated on the N. side of the island.

Measures and Weights.—The pic or ell = 25½ | = 126 lbs. avoird. A mule or house load (by
Imp. inches; the dennum is about 40 sq. yds.;
which some duties are reckoned) weights about
the mistach of oil about 3 Imp. galls.; the mistach of wine varies from 3 to 5 galls.; the corn
measure is the carga = 4·19 or nearly 4½ Imp.
bush; the oke = 9½ lbs. avoird.; and the quintal!

CANDLE. Candles are manufactured from tallow, bleached bees'-wax\_1

CANDLE. Candles are manufactured from tallow, bleached bees'-wax, spermaceti, the concrete part of cocoa-nut oil, and lately the concrete part of tallow has been separated by pressure from the oil, and made into candles, under the name of stearine. They are also made from mixtures of the preceding, and called composition, imperial wax, &c. Candles are always cylindrical, and have a wick formed of fine cotton in the centre. The use of the wick is purely mechanical; when lighted it first melts the solid candle, which, being drawn by capillary action, is diffused over the fibres of the wick, and thus prepared for decomposition and combustion. The quality of the candle depends very much upon the wick, as and combustion. The quality of the candle depends very much upon the wick, as if too thin, it will melt more than the fibres can decompose, and the candle will run; if, on the other hand, the wick be too thick, the candle will smoke; owing to the melted part not being in a perfect state of combustion, for want of air at the centre of the wick. Wax and sperm, from being less fusible than tallow, are made with a much more slender wick, which, bending over, is consumed by the oxygen of the atmosphere, and therefore requires no snuffing. The best tallow candles are always firm and white. Wax candles, on the contrary, are never perfectly white when pure, but are a little inclined to straw colour. They should be hard and free of grease: when very white and onanne, they are adulterated with tallow. Pure of grease; when very white and opaque, they are adulterated with tallow. Pure spermaceti candles are readily distinguished by their transparency, and they are therefore seldom adulterated. Wax candles, on the contrary, are much adulterated; and it is not uncommon for dealers to quote their price at one-half of that of the raw material.

Tallow candles were formerly subject to an excise duty of 1d., and wax and spermaceti of 3jd. per lb. These duties were repealed from 1st January 1832 (1 & 2 Wm. IV.c. 19). In 1830, the quantities brought to charge were, tallow, 115,586,192 lbs.; wax and spermaceti, 1,265,113 lbs.; and the net produce of the duty, £482,413; a considerable quantity of tallow candles were, however, manner. factured privately. The exportation of candles is trifling, except to the West Indies.

CANDY, a large East Indian weight, consisting generally of 20 maunds. The Madras candy of 20 maunds = 500 lbs. avoird.; the Bombay candy also of 20 maunds = 560 lbs., or 5 cwt. avoird., reckoned for grain at 25 Winchester, or 241

Imp. bushels.
CANDY, a preparation of sugar, made by melting and crystallizing it several times

CANELLA ALBA, an aromatic tree common in the West Indies. The bark of the young branches, freed from its outer rind, is imported in rolls or quills two or three feet in length, or in small broken pieces, and employed as a stomachic. It has a bitteriah, acrid, peppery, taste, and is sometimes called white cinnamon.

CANES are obtained from a variety of palms and plants of the reed kind. They are imported principally from the Malayan Archipelago, India, and China. The chief are the Bamboo and Rattan.

CANNA, or CANNE, a measure for cloth in Italy, and in the South of France, Strain and other places.

Spain, and other places.

CANNON. [Guw.]

CANTARO, a weight used in Italy, Egypt, and the Levant. It generally contains 100 rottoli.

CANTEEN, a place in a fort or barracks licensed for the sale of liquors, tobacco, and provisions. The sale of liquors is not allowed except at the canteen, and the quantity sold at one time is regulated by the commanding-officer. The quarter-

master is responsible that no disorder occurs.

CANTHARIDES, called also Spanish fly or blister beetle, is an insect (Cantheris occionarie) found in the warmer parts of Europe, especially Spain and Italy. It is about three-fourths of an inch long, of a bright green colour, except the legs and antenne, which are bluish black, and is well known for its medical uses.

CANVASS, a coarse strong cloth made of hemp or flax, and used chiefly for

CAOUTCHOUC, GUM-ELASTIC, or INDIAN RUBBER (Fr. Caoutchou. Ger. Federhars. Por. Boracha. Sp. Resina elastica. Ule), is obtained from the piece of several South American plants, particularly the Siphonia elastica, also from the Fous elastica, a species of fig-tree. Incisions are made in the bark, chiefly in wet weather, and the flux, which is abundant and of a yellowish-white colour, is conducted by tubes into vessels for its reception. The caoutchoue is afterwards separated by heat or exposure to the air. It is formed by the natives of S. America into pear-shaped bottles, by being spread over moulds of clay, and its dusky coating is communicated by exposure to smoke in order that it may be thoroughly dried. It is then commonly marked on the outside with various lines or figures, and the clay after having been softened with water is picked out.

Caoutchoue, when pure, is destitute of taste and smell. Its sp. gr. varies from '930 to 1. It is remarkable for its elasticity. It is insoluble in water and in alcohol; and is difficultly acted upon by acids and alkalis. It dissolves sparingly in washed ether; but in the coal naphtha, or oil obtained from gas works, it is softened and dissolved in a very remarkable manner, and the solutions have been applied to render various articles of clothing waterproof. The cloth thus prepared, besides being extensively used for cloaks, is so impervious to moisture and to air, that floating or hydrostatic beds for invalids are formed from it, and even bods and cushions are

avery used for closks, is so impervious to moisture and to air, that floating or hydrostatic beds for invalids are formed from it, and even beds and cushions are rendered elastic by inflation. Caoutchouc is besides employed for the erasure of pencil marks on paper by friction, for the manufacture of braces and surgical instruments, and it is cut by machinery into very fine thread, which is woven into a variety of ornaments and elastic fabrics. "Subjected to destructive distillation a variety of contaments and elastic fabrics. "Subjected to destructive distillation it yields a large relative proportion of a highly volatile and inflammable liquid hydrocarbon. This product, which is applicable to many useful purposes in the sarts, is made upon a large scale by Messrs Enderby of London; it is a solvent of caoutchouc itself, and of other substances used as varnishes. The various applications of caoutchouc in the manufacture of elastic articles and other useful products.

esoutchoue itself, and of other substances used as varnishes. The various applications of caoutchoue in the manufacture of clastic articles and other useful products, are as yet probably in their infancy only." (Brande's Chemistry.)

Caoutchoue is imported chiefly from Guiana, in the woods of which, as well as in the province of Quito, and along the borders of the Amazon, the tree grows abendantly. The consumption has of late years been greatly increased, partly owing to a considerable reduction of duty, but chiefly from the discovery of its application to waterproof clothing by Mr M'Intosh.

CAPE BRETON. [Nova Scotta And Cape Breton.]

CAPE DE VERDE ISLANDS, a group subject to Portugal, situated in the Atlantic, about 300 miles W. of Cape Verde in Africa, and consisting of ten islands, of

which the attress of the same, in alterno, and in Victorias : the small Beets with the in arrein in latter, having that I got besides numbers Propriation 2 (3), 3,400, on a which Brown are said to have died of I likely like a with I are brown 2 in the said at 1.2 in 1.2 in N. and 22 in Fire Telegraph C. Typing-graph, view annustration extends of same upon the Principles emissions in temperature.

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MEASURES, WEIGHTS, MONEY, DUTIES, &c.

Measures and Weights.—132) Intch elia=169

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the midd or modele of 4 vertepels. 376 imp. losh;
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the "Cape of Good Hope Bank."

the "Cape of Good Hope Bank."

Banks, \$\phi\_c\$—A government bank ha

teled at Cape Town, which receives
discounts bills, and issues notes. Mus

Manny is reckensed in promote, shillings,
was at one time sustained by the over
was a for time sustained by the over
was to entire sustained by the over
the bank, which were conducted to see

tent that the paper rixdollar was depreciated from 4s. to 1s. 4d., its value prior to 1886, when it was fixed permanently at 1s. 6d. The Cape of Good Hope Bank, lately established, has its beauting of Good Hope Bank lately established, has its branches at Graham Town and other places. Another joint tirk bank has been projected at Graham Town: the last how for the colony. Import Duties.—The general rate on British or the bank has been projected at Graham Town: the last how for the resources of the locality are yet sufficient to afford stability to such an institution. There are also two mission institution. There are also two mission from the government. The importation of arms and smruunition is prohibited except with these undertakings are now quoted at high premission from the government.

CAR

The Cape was discovered in 1493. Formal occupation by the English, 1690. Dutch colonisation, 1630. British conquest, 1795. Restoration to the Dutch, 1800. Recapture by the British, 1806; to whom the colony was finally ceded in 1815.

CAPERS (Fr. Capres. It. Cappari), the flower buds of the caper bush, (Capparis spinose), a trailing shrub, which grows in profusion in Italy and the south of France, particularly between Marseilles and Toulon. They are used as a pickle, and about 70,000 lbs. are consumed in the United Kingdom yearly. The youngest and smallest are deemed the best.

CAPITAL consists of the accumulated savings of industry, capable of being employed either for the support of human existence, or as an instrument of production. It is distinguished by economists into two sorts, arising from a difference in the mode of applying it. Fixed capital consists of those articles of a durable nature which contribute to production without being destroyed. Such are roads, nature which contribute to production without being destroyed. Such are roads, canals, houses, docks, harbours, warehouses, and those tools, machines, and other accommodations which do not perish in the using. Circulating capital possesses this distinctive character, that it is necessarily consumed in contributing to production, and that it must be reproduced in order to enable the producer to continue his operations. Of this nature are food, coal, seed, wool, clothes, some kinds of tools, and all other articles subservient to production which perish in the using. These terms are not however always very definite. Thus, the lower animals are in some cases to be regarded as fixed, in others as circulating capital; oxen used are manufactured to the former, but when rearred solely for the in some cases to be regarded as fixed, in others as circulating capital; oxen used permanently for draught, belonging to the former, but when reared solely for the market, to the latter. "It follows, necessarily, if the instruments of labour, the materials on which it is employed, and the subsistence of the labourer, are all included under the name of capital, increases when its capital increases, and declines when its capital declines. It is obvious that when there are more instruments of labour, more materials to work upon, and more pay for workmen, there will be more work, provided more workmen can be obtained. If they cannot, two things will happen: wages will be raised, which, giving an impulse to population, will increase the number of labourers; while the immediate scarcity of hands will whet the ingenuity of capitalists to supply the deficiency, by new inventions in machinery, and by distributing and dividing labour to greater advantage."

(Mill's Political Economy.)

Capital, according to the sense in which the term is generally used in commerce, does not differ essentially from that now explained. It comprehends in addition the debts due to traders; but in estimating capital in the aggregate, these must evidently be neglected, as what constitutes an article on the credit side of the books of one class of men, forms an exactly equal item of debt in the books of others.

others.

The ratio of the accumulation of capital depends upon the degree in which production annually exceeds consumption. Accumulation is facilitated by the abatement of taxes, and by the removal of monopolies, and of all impediments to the free employment of the capital, labour, and skill of a nation. It is also increased by the terms to the different burnals of industry that the capital is a community in the different burnals of industry. whatever tends to economize consumption in the different branches of industry, and by the prevalence of frugal habits,—objects which only can be secured by baring professional skill of every sort upon real knowledge, by the enlightenment of the people, and above all by the predominance of pure and simple tastes and sound morals.

CAPSICUM. [PEPPER.]
CARAT, on KARAT, a term used in a relative sense to express the fineness of CAPSICUM. gold. It means the twenty-fourth part of any given weight of that metal or of its

alloy. If such a weight he sure point it is said to be 3t carate fine; if three-fourths may be point it is sunt to be 15 carate fine. The diamend carat, however, is a believe weight = 14 cary grains; and the pearl carat = this of a try grain.

The most was argumally the acts of the act many, or half-pound of the French,

from whom the zero s and to have some.

CABLVAN. a troop of boary of mercinants or pilorims, as they travel with camens in the mest. The alarma is a well immore enjuries every Managhman, who has its means in perform a migromage of Merca since at issues in his life. Delingia, as the mane important in the month in the Mohammerian calendar portharily set apart for the performance of this somemory. Formarily when devotional religious the internal the infimities of the pourney irrough the desert were held to increase the ment of the act, but of late a somemershie pertiant of the hajjis do not travel by anni with the caravans, our arrive by see at Jishia. The regular higheraryans are six of seven in number, though they do not always make their appearance augesther, nor even perform the viest annually. One caravan proceeds from Syria, consisting chiefly of paignines from the Turkish compire. Another, issuig from Carry in Egypt, consistent the Mogresom, or African hajiss. A third caravant go from Labas and Oman, bendes a separance company of pilgrims from Yusa. The premata is that from Syria, which means to be accompanied by the caliph in person. During the whole route it is attended from town to town by the arned face of the district, and from Dumascus to Medina is moves with great page across the desert, a purpay of 30 days. The Pasha of Damascus, or one of his principal officers, always executs it: and the different clauses of hajis are stationed according to their town or district. At every stage (or distance of 11 or 12 hours march), is a storehouse for provisions, with a small garrison, and a large task at which the cameis receive water. The usual time of travelling is from three clock in the afternoon to an hour or two after surrise next day,—torches being lighted during the night. The pomp and magnificence of this moving solemnity are still considerable, though much diminished since the time of the caliphs, both is point of spiendour and attendance. In 1314, the Syrian caravan, which was not provided to perform the sacred journey for others: and exce

port the numerous productions of their rich and extensive regions; the propose Yemen bring sandals and various articles in leather; and of late years an increased quantity of European manufactures are carried there through various channels. Besides the religious caravans, there are many others which travel betwint various places both in Africa and Asia. Thus, the intercourse betwixt Egypt and Barbary and the interior of Africa is conducted by means of these associations; the trade between Russia and China is likewise a caravan trade; as is that between Aleppo and Bassora, and Bagdad; similar lines exist in the countries to the E. of the Caspian; and others on a smaller scale are constantly occurring at various places where travellers and others assemble and organize an expedition for their mutual safety; one of their number being elected to regulate the order of march, and others to adjust disputes.

<sup>&</sup>quot;Notwithstanding the robberies and violence of legal and illegal bandits, the commerce of the sast, without exchanges or post offices, canals or railroads, insurances or credit, unprotected by courts at home or consuls abroad, unprotected by a legislative body, where all interests are duly represented,—extends its gigantic operations from Mount Atlas to the Yellow Ses; from the little Mountains amid the deserts of Africa to the Baikal in the wastes of Tartary; and by the slow and noiseless step of the camel, maintains the communications, exchanges the produce, and supplies the wants of three-fourths of the globe. It is impossible to witness the arrival of the many-tongued caravan at its rosting place for the night, and see unladen and piled up together

the bales from such distant places,—to giance over their very wrappers, and the strange marks and characters which they bear, without being amazed at so eloquent a contradiction of our preconceived notions of indiscriminate despotism and universal insecurity of the east. But while we observe the a vidity with which our goods are sought, the preference now transferred from Indian to British mustins, from Golconda to Glasgow chintses, from Damascus to Sheffield steel, from Camburers shawls to English broad cloth; and while at the same time the engels of their consecutal spirit are brought thus substantially before us, it is indeed impossible not to regret that a gaif of separation should have so long divided the east and the west, and equally impossible not to indulge in the hope and anticipation of a vasity extended traffic with the east, and of all the Bessings which follow fast and welling in the wate of commerce." (Urquitart's Turkey, p. 134.)

CARAWAY, a biennial umbelliferous plant (Carum carui), cultivated in the southern districts of England, chiefly for its seeds, which are used to a considerable extent in confectionery, also for flavouring choses, spirits, and liqueurs, and in medicine. The seeds have an aromatic smell, a warm pungent taste, and yield much essential oil. They are largely imported from Holland.

CARBUNCLE, a name sometimes given to the Precious Garnet, or Almandine. CARDAMOMS, a spicy seed obtained from small plants growing in India, Ceylon, and Java. They are of two sorts, called the lesser and greater seeds.

Lesser Cardamom seeds are a product of the Elettaria cardamomum, which is produced in great abundance on the Malabar coast. They are small, almost black, a property transporter agrees with an intensely a remertie taste and a fragment emp

duced in great abundance on the Malabar coast. They are small, almost black, nearly triangular, rugose, with an intensely aromatic taste, and a fragrant camphoraceous smell, and are contained in a triangular membranaceous capsule, pointed at both ends, about half an inch long, and trilocular. They are much used in medicine, and as a condiment. In India they are an article of great importance. Greater Cardamom seeds, or the grains of paradise seeds, are a product of the Amonusm granum paradist, cultivated in Ceylon and Java. They are much larger than the preceding, more pungent, and less aromatic. They are sometimes imported into England, but are not esteemed.

Mr Milburn states that cardamoms are reckoned to keep best in a body; and are therefore packed in large cheets well jointed, pitched at the seams, and otherwise properly secured, as the least damp greatly reduces their value. (Oriental Commerce. Ainshe's Mat. Ind.)

CARDS and DICE. The manufacture and sale of these articles are regulated by 9 Geo. IV. c. 18; its chief clauses are as follow:—

by 9 Geo. IV. c. 18; its chief clauses are as follow:

§ 2. An annual license costing 5s. shall be taken out by every maker of cards or dice, under penalty of £100, and a duty of 1s. shall be paid for each pack of cards (to be specified on the ace of spades); and of 20s. for every pair of dice. § 7. Manufacture to be confined to cities of London, Dublin, and Cork, under penalty of £100. § 24. No playing cards shall be sold as waste cards, unless a corner of every such card shall be cut off at least half an inch in depth, nor unless the same shall be sold or exposed to sale in parcels, without being enclosed in any wrapper, or paper, or other cover. § 26. It shall be lawful for any person, not being a licensed maker of cards, to sell any pack, notwithstanding the same may lave been previously sold and opened, or used, if every such pack shall be sold without the wrapper or lew of any licensed wasker, and shall contain not more than 52 cards, including an ace of spades duly stamped for use within the United Kingdom, and shall be enclosed in a paper or wrapper with the words "second hand cards" printed or written in distinct and legible characters on the outside thereof. No foreign cards shall be warehoused without having the name of the maker thereon.—The stamp-duty on cards and dice annually amounts to about £14,000.

CARGA, a liquid measure in Barcelona, equal 27½ Imp. galls.; also a Spanish weight. In Candia it is a corn measure, equal 4½ Imp. bushels.

CARMINE is a beautiful red pigment, made of cochineal and alumina, or oxide

CARNELIAN, an ornamental stone, so called because some kinds are of a characteristics, an ornamental stone, so cannot because some kinds are of a feach colour, is a variety of agate or calcedony. Carnelians, when recent, are dark olive green, inclining to greenish gray; but, by exposure to the sun and calcination, they become generally of a reddish colour, though sometimes yellow or white, the deep clear red being, however, the most valuable. They are never figured or striped. The great supply is from Japan, and they are also imported from Bombay, being collected in the province of Guzerat; but the best come from the Gulf of Cambay. Many of the antique gems are engraved in carnelian, and it is now much used for seals.

CARPETS (Fr. Tapis. Ger. Teppiche. It. Tappeti. Rus. Kourrii). The principal localities of the carpet manufacture are Kidderminster in Worcestershire, Wilton in Wiltshire, Axminster in Devonshire, Yorkshire, and Kilmarnock, Edinburgh, and Stirling, in Scotland. The term Kidderminster is applied not only to the carpets made in that place, but likewise to the Yorkshire and Scotch. Other kinds of British carpets are distinguished as "Brussels," "Venetian," and "Damack Venetian." The Brussels are in fact Wilton carpets; they are com-

poset of men and worse, and comprise the most important branch of the manufacture. The more expended use of carpets of late years has led to so great an inreserved a ties branch of manufacture, that it is said to have been quadrupled since the regramme of the present century. In a well written article on carpets in the per seguining it are present centery. In a west written article on carpets in the Prenty 'primuration the number of accuse in Britain is estimated at 4000, and their warry presence at 2.500, Me. The exports are chiefly to the United States. A few carpets of most beautiful fabric are still imported from Turkey and Peria; but the reversal carpets are new nearly equalled by the best of those made in Atmissor. White, and Edinburgh. The Secto-Persian and Scoto-Turkish carpets make in Vitrological terms of the sense absoluted high substite.

made in Edinburgh have it has years obtained high celebrity.

CANAL COUNTY COLUMN PARAMETER.]

CANAL EXALT WITH COLUMN PARAMETER inhand come under that doctrine, derived from the end have when removes uniconeurs, shipowers, decliable to rectore the percy commenced to their charge in the condition in which they receive it, unless a has safetred from "an act of old or the king's enemies." The term includes an object course receives of peaks for kine, as mail-coach contractors, waggeners, and who carry presents or greats for kine, as mail-coach contractors, waggeners, suage-ventures, and inappenent: but hackness conclumes are not understood to be included. The same of responsibility, from the necessity of admitting many qualifications, was varyed and program, and faced by 11 Geo. IV. & 1 Wm. IV. o. 68. If final-way, was various and invegrable, and it makes by a second of the loss or injury of gold was thereby yearwheal that natures should not be liable for the loss or injury of gold was thereby yearwheal motes or other we silver o'r four to reherwise beweilery, watches, clocks, trinkets, notes or other securities for payment of mener, stamps, maps, writings, title-deeds, paintings, engravings, timbes articles, glass, china. silk, furs, or lace, whether delivered for simple carriage, at accompanying a passenger, when the value exceeds £10, unless the value has been declared at the booking-office, or other proper place, and the usual increased charge pant for courvaince. The rate of increased charge must be published, by some affirmi in legible characters, on some companions part of the office. When the increased rate is paid, the person in attendance must give a receipt of the act, and becomes responsible at common law. Carriers are liable for besents of the act, and becomes responsible at common law. Carriers are liable for the safety of goods not specified by the act, notwithstanding any advertisement to the contrary. Where the increased rate is paid with a parcel, the party entitled to recover damages, on its loss or injury, is also entitled to recover the increased charge. Chreses are not concluded against as to value by the are separate being a just, but may require proof from the party sping. [There are separate er alver ('z luiz er echerane', hanileia, matches, clocks, trinkets, notes er e

charge. Cherers are not concluded against as to value by the additional rate being so paid, but may require proof from the party suing. [There are separate statutes affecting the habitary of ship-waters. Suffering.]

It is ruled that one who holds himself out as a carrier to all comers, cannot reflect quots offered for conveyance if he have room for them, unless he can show that they are of a nature calculated to injure other property. As a counterpart to the obligations which he thus comes under to the public, the carrier has a lien on the property conveyed by him for his charges. The lien is particular, not general, and so one set of goods cannot be detained for the charges on a previous set.

(Comes on the Landauers and Rights of Common Carriers.)

CARROL, an univelliferous plant (Pennes carole), having a succulent root which is largely used as human field, and in some places for the maintenance of stock, especially horses and dairy cows. The most esteemed for field culture in England are the Altringham, the Orange, and the Long-red. Professor Low state Rugiand are the Altringham, the Orange, and the Long-red. Professor Low states that, under favourable circumstances, the produce will be from 300 to 400 bushels to the acre, though much beyond this quantity is sometimes produced. Carrot seed is raised largely at Weathersfield, in Essex: it is also imported from Holland. CARTHAMUS. [Sarriow etc.] CASCARILLA BARK. [Chorox.] CASH, a general term for money; also the name of a small Chinese coin. CASH-CREDITS in the Banking System of Scotland. "A cash-credit," says Professor Bell, " is an undertaking on the part of a bank to advance to an individual, or to a partnership, such sums of money as may from time to time be

individual, or to a partnership, such sums of money as may from time to time be required, not exceeding on the whole a certain definite amount; to be repaid, and a continual circulation kept up by the replacing in the bank of small profits and sums as they come in. The security upon which the advances are made, is a bond with sureties, generally two in number, for the repayment, on demand, of the sums at the security upon which the advances are made, is a bond with sureties, generally two in number, for the repayment, on demand, of the sums actually advanced, with interest upon each issue from the day on which it is made; interest at a lower rate being allowed by the banker for the sums paid into th bank" (Commentaries, I. 357, 358). The security in short enables one to transact business with the bank, as if the sum for which the sureties have become responsible were actually deposited in his own name. When the banker discounts hills

der of the account, he may either enter them to the debit in the account, m as separate transactions, but by adopting the latter step he is not from entering them afterwards on the account, and so making the esponsible. The bond thus covers every description of transaction on f which the party may become responsible to the banker, whether it be is cheque drawn by the holder himself, or a bill discounted by him, for of which the banker may have looked at first to another party. A cashof which the banker may have looked at first to another party. A cashy be secured on real property. By an old Act of Parliament (1696, c. 5) for future debt could not be made real upon landed property. By a part d sequestration act, still in force (54 Geo. III. c. 137, § 14), this rule was stiffed that proprietors of lands might pledge them, either directly for the of a bank which grants a cash-credit, or by way of relief to the cautioners l, provided that the principal and interest which may become due be limitertain definite sum to be specified in the security, not exceeding the amount rincipal sum, and 3 years' interest at 5 per cent. "The limitation," says at the sum to be secured shall not exceed in amount the principal sum as person to be accommodated shall have the privilege of drawing, together se person to be accommodated shall have the privilege of drawing, together cars' interest of that sum" (Com. II. 241). Were the bond, in the case ears' interest of that sum" (Com. 11. 241). Were the bond, in the case security given is personal, to place the sureties in the situation of simple are, the security would be extinguished or would prescribe in seven years. SARY OBLIGATIONS.] The limitation, however, is avoided by the practice ag the principal and his sureties as co-obligants, the former being only ished from the latter as the person whose drafts are to be honoured. By ans also, the obligation to follow out diligence or execution against the idebtor, before the cautioners can be sued, is avoided. The bank will be a sasting to the cautioners the bills and other obligations which they have a sasign to the cautioners the bills and other obligations which they have on the account, but if the balance due exceed the sum secured by the he banker will not be bound to give up papers on which advances have ide, unless they have been entered in the account as they were presented, be looked upon as discounted on the credit of the guarantees. These last minate their responsibility by notice to the bank, and to the principal in

d.

re one granted a guarantee for a person who had a cash-credit, saying, 'Mr G. D. had to me that he may have occasion to overdraw his account to the extent of £3000; and, ald do so, I hereby become bound to repay the same to you, in the event of his failing to this was held not to be merely a guarantee for one advance, but to be an addition to the lit, covering like it the balance on a series of transactions. Where, of three co-obligants -credit, two granted a letter requesting that it might be continued, 'in terms and to the the bond,' on the holder's decease, in favour of his son, they were held conjunctly liable, a terms of the bond there was a third obligant to share the responsibility with them, and ged that they granted the letter only as a continuance of their liability under the bond cash-credit in the regular form, the bank may introduce discounts of bills and other spanses the principal party, which have not properly formed part of his cash-account. sactions charged on, however, must be strictly legal and regular. It was found on appeal, mank could not pursue cautioners on drafts drawn beyond the statutory distance (which was but is now fifteen miles), or wrong dated, where the bank-agent was aware of these ances; and this though the drafts were entered in accounts doqueted by the principal new in a cash-credit for all bills on which C. F.'s name might appear, was liable for bills set to C. F. & Co., a concern in which C. F. had no partner." (Burton's Manual of the testlessed, 469, 463; authorities quoted.)

HEW-NUTS (Fr. Nois d'Acaious. Ger. Akaiuntiese. Por. Noxes d'Acaiu.

HEW-NUTS (Fr. Noix d'Acajou. Ger. Akajuniisse. Por. Noxes d'Acaju. sees d'Acaju) are kidney-shaped bodies attached to the fruit of a small tree rdium occidentale) found in the West Indies and South America. The is a wholesome article of food, and is used as an ingredient in puddings. It netimes reasted for the purpose of communicating a flavour to Madeira The cashew fruit is highly esteemed in Brazil.

HMERE. [SHAWL.] K (Fr. Baril, Tonneau. (Fr. Baril, Tonneau. Ger. Fass. Por. Barril). Empty packages of anufacture exported with merchandise and returned, are to be admitted daty free (C. O. 5th May 1835). And packages from which wine or spirits on racked, drawn off, or destroyed, are to be delivered free of duty. (C. O. tober 1835.)

AVA, on MANDIOC (Por. Mandioca), a farinaceous substance obtained a roots of a plant (Jatropha manihol), which is extensively cultivated in South a, especially Braxil, where it forms the principal article of food. Tapioca l-known preparation of cassava. iENETTE, a fabric made of very fine wool, sometimes tastefully mixed

with all or current. It differs from valences and sufficients in having its twill proven theorem. I have come a much used for waintenatings.

a small reductions to makin, leving, and Egypt, and cultivated in Jamica The fruit is a provincial section and a force or more in length, but scarcely as more track. The rule of this past has approximate properties, but it is now little encouraged. Two series of them are important. East landar and West Indian. The former are the simulated and smoothers, and are generally preferred. (Denom's

State mattern.

1. 1875. I. 1875. I. 1875. Ext. case on loss. In Compilina. Sp. Cassin lensen. Per. America current. Ser. Lancaurente. Iv. Marierrament Hondinasie), a bark resembling management. Ser. State from the Computational Legistics. runs, or ... or unmanantered though in better grounds ascribed by others to the street. Some a management in the largest of crossporing and Quang one in China. but untimated in the Electric Islands. The mean continued in Europe is this imported that it is recentled uniqueted that it is recentled uniqueted that it is seen in the property may be distinguish by being these or and see quilled. It has also a famour obsert breaks shorter, and more necrolly mangent to the neck. Mr Milliagarrecommends that "it should be cheeped uniqueteen to the neck. at the news it is agreeable, name, and arrested taste, and the best is the when there is not been a minimum in the part : that which is small and broken which superscenes reases to minimum in favour; that which is small and broken should be precised or events. It is back is chiefly employed as a substitute for minimum. It is a first expense from Carnon by the British amounted to Indian loss in a new time I have been been a Carnon being about in per b. The important may the United Kingdom were, in 1835, 1837 of the in 1836, 1837 and 1837 in 1837, 1848 in 1838, 1837 at 1838, 1837 at 1838, 1837 at 1838, 1837 at 1838 and 1837 at 1838 a ani Braz

Classic States. The France Moment. For Flores in Comics, are produced by the same plant as the resea bard and are imported from China. They are of a dark brown priorit, will a form like that it a rail. The favour and taste restable these of management.

Castle on a fig famor about that emission of a taste actid and proget, and noted agreement of the community of the state of the community of the

do that properties for now rules used in properties the layerer called resisting.

CASTA No. 1 is increased. Our Surveyor. Kins. Between struggle, a concrete medicanal substance of a peculiar nature, francism two pear-chaped bags situated best to two smaller fulncies, in the ingranal region of both sexes of the beaver. It is of a nemotrating analysissant relative, and a hotterwish and somewhat acrid taste. There are two kinds, the Bussian, and Canadian or English, of which the former, now are two fitters, the reissian and Canadian or Engine, of which the former, now very rise, is the most esteemed. The Russian custor occurs in pairs of hap of unequal size, from 5 to 5 mehes long, and 1) to 2 mehes broad at the base. The base of American custor are similar, narrower at the base, and much corrugated. That which is very all, quite black, and almost bestime of taste and smell, should be avoided. It should be kept in a cool place, and in a well-corked bottle.

CASTOR NUTS. [Castor Ott.]

CASTOR OIL ST. Have in some. Get. Kinning bowers. In Olio 6 reinfold to record from the most of the Education amounts on Paline Children about

is propaged from the seeds of the Russus community or Paints Christi, a plant which grows in the East and West Indies, America, and the S. of Europe. The is prepared from the East and West Indies, America, and the S. of Europe. The which grows in the East and West Indies, America, and the S. of Europe. The oil is obtained from the seeds either by expression without any assistance from heat, or by bealing. The first, called considered castor-oil, is always to be preferred. It is of an amber colour, and of a sughtily maneous smell and tasts. The oil obtained by beiling the seeds is more deeply coloured, more actid, and more liable to become rancicl. Castor oil is one of the most valuable aperients we possess and the consumeration has greatly increased since the late reduction of the only sees, and the consumption has greatly increased since the late reduction of the day to 1s. 3d. per cwt. It is chiefly imported from India, but smaller quantities are also brought from North America and the West Indies; that from Jamaica being of a superior quality. The custor nuts or seeds are now likewise imported in considerable quantities, and the oil manufactured in this country. The nut or capsule is trilocular, nearly the size of a large marble, of a pale green colour, and usually contains three whitish seeds of an oblong flat shape, and heavy taste. (dissiles Mat. Indica.

CATECHU (Fr. Cachou. Ger. Katchu. Can. & Hind. Cutt. It. Calerd,

Zatto), formerly called Terra Japonica, is an astringent extract, chiefly preom a decoction of the brown heart-wood of the Acacia catechu, a troe as to Hindostan. It is a dry, opaque, friable substance, of various forms, masses, or cut into discs, squares, or lozenges. Its taste is powerfully nt, afterwards bitterish, then sweet, and its colour varies from pale brown

na, arterwards bitterish, then sweet, and its colour varies from pale brown, the darker coloured being the most astringent. It is soluble in sut more easily in alcohol. It seems to keep for any length of time without Catechu contains a greater proportion of tannin than any other substance I lb. being in this respect equal to about 7 or 8 lbs. of oak bark. Two sorts fly imported, namely, an inferior kind from Bengal, and another of a yellow-rn colour from Bombay. There is but little difference betwirt the two varies. t according to the analysis of Davy, the Bombay catechu affords the greater ion of tannin, and is therefore preferable. It is consumed in enormous es as a masticatory by the Malays and other betel-eating nations. In this it was used solely as an astringent medicine, until of late, when it has ployed for tanning

LING, OR CATGUT (Fr. Corde à boyau. Ger. Darmsaite. It. Corde di , cord made of the twisted intestines of the sheep. There are different kinds, p strings; these last, made of the peritoneal covering of the intestines, are imported from Italy, where they are manufactured of a quality superior to

pared in this country.

repared in this country.

SEYE, a gem which presents a beautiful opalescence like the light of the seat. It is a variety of fibrous quartz, interspersed with thin filaments stos. It is often brown and red, but commonly of a grayish or greenish and generally translucent. This stone, which is chiefly procured in Ceylon labor, is held in high estimation. Among the late King of Candy's jewels, anction in London in 1820, there was a cat's-eye, which measured two n diameter, and brought upwards of £400.
-SKIN. [FUR.]

TLE (NEAT), on OXEN. The domestic ox (Bos taurus), said to be of origin, is found from the equator almost to the limits of vegetable life. and numbers of cattle possessed by her. The varieties or breeds are diversified both by natural circumstances and by the effects of art in If this country are as follow:—1. The mountain breeds, comprehending mall hardy animals which are naturalized and reared in the more elevated f Scotland, Ireland, and Wales. 2. The Devon breed, a medium-sized breed hardy animals which are naturalized and reared in the more elevated f Scotland, Ireland, and Wales. 2. The Devon breed, a medium-sized breed hardy a highly red colour possible that S. of England and a school that the second seco ly of a bright red colour, peculiar to the S. of England, and of which the stock is the North Devon. 3. The long horned (suited to field grazing and r treatment), prevailing chiefly in the humid and western parts of England lower districts of Ireland, and of which the most improved variety is the 4. The short horned (suited to stall feeding, and the practice of the most ed agriculture), more peculiarly belonging to the dry and eastern parts of ed agriculture), more peculiarly belonging to the dry and eastern parts of ritry, and of which the most improved variety is the Teeswater, called also the r Holstein. 5. The Alderney, a small delicate breed found almost exclusively lands of the British Channel. The breed of short horns is the most esteemed; sed said, that it has in form, disposition to fatten, and early maturity, been to all the perfection of which the ox seems to be susceptible (Low's Agrib. Mr Youatt states that this country "has to boast of more than eight sof cattle unrivalled in the world. 169,000 head of cattle are annually sold. held alone, without including calves or the dead market—the carcasses from various parts of the country. If we reckon this to be a tenth part of le slaughtered in the United Kingdom, it follows that 1,600,000 of them are the butcher every year; and averaging the life of the ox or the cow at five he value of British cattle, estimated at £10 per head, will be £80,000,000."

can be said regarding the commerce in cattle, from its scarcely coming he range of the public accounts. It consists in a great measure in bringing ntain-bred animals to fairs and public markets, where they are purchased pulland farmers, and afterwards fattened for the supply of the towns. The those produced in Argylishire and in the Hebrides. The different islands that I all the supply of these are the supply of the supply of the supply of these are the supply of the supply of these are the supply of the supply of the supply of these are the supply of the s about 150,000 of these cattle, of which it is calculated that not less than are sent annually to the mainland. If these average £5 a-head, the

amount will be £150,000. The cattle bred in the West Highlands are, at the age of 2 or  $2\frac{1}{2}$  years, removed into Dumbartonshire and the neighbouring counties. At 8 years old, they, along with large quantities from Galloway, are carried to the northern counties of England, and so by degrees southward, particularly to Nerfolk and Suffolk, from whence the London market is chiefly supplied. Of late years, however, a considerable change has taken place in this course of trade, owing years, however, a considerable enange has taken piece in the course of area, while to the facilities afforded by steam-navigation; and large numbers are now fattened in the eastern and northern counties of Scotland, and forwarded to London direct from Leith, Dundee, Aberdeen, and other ports, and from the western ports to Liverpool. Of Irish cattle, about 100,000 are annually imported into the Mersey. Large quantities are likewise carried into the Bristol Channel, and fattened in

Liverpool. Of Irish cattle, about 100,000 are annually imported into the Mersy. Large quantities are likewise carried into the Bristol Channel, and fattened in the adjoining counties, particularly Somersetshire.

The characters which indicate a disposition to feed, in the ox, are described by Professor Lew to be—the fineness of the body,—and the soft and elastic test.—The last is a property with which all graxiers are familiar. They call it a mellow feel, the messing of which it is more casy to conceive than define. The form of animals that are fitted to serve and yield milk is somewhat different. "A dairy cow, like a feeding animal, should have a sits soft and mellow to the touch,—should have the back straight, the lokes broad, the extremities small and delicate; but she should not, as in the case of the feeding animal, have the chest broad and prominent before. She should rather have the fore-quarters light, and the kind-quarters relatively broad, capacious, and deep; and she should have a large udder." (Pp. 506, 533.)

"The parts of an ox to which the term offat is usually applied, are the head and feet, the tallow, the hide and horns, and the entrails." "The tallow is generally considered to be of the same value, weight for weight, as the flesh of the four quarters; and so likewine is the hith. These and the other parts termed offal are commonly regarded as forming sount one-6th of the value of the animal. When beef is said to be sold at a certain price, sinking the offals, that price is more than if it were sold without including in it the price of the offals. That portion of the ox which is used for foot, exclusive of the offals, is usually termed the quarters, became the animal, on heing cut us, is divided into four parts or quarters. The most esteemed parts for food are the hind-quarters. These weight somewhat less than the fore-quarters; though the more perfect the form of the animal is, the more nearly do the fore and hind quarters approach in weight. Practice enables persons to judge of the weight of

BUPPALO CATTLE (Bos bubalus) are plentiful in Italy, North America, and eastern countries; also (B. Caffer) in the Cape Colony; but they are not reared in this kingdom. The buffalo is well-suited for heavy draught, and the milk of the female is good; but the flesh is held in less esteem than that of the ox. CATTY, the Chinese pound, equal to 14 lb. avoirdnoois.

CATTY, the Chinese pound, equal to 1½ lb. avoirdupois.

CAUTIONARY OBLIGATION, in the law of Scotland, is a term applied to a species of bond, which serves the part either of a mercantile guarantee, or of an English bond of security under seal covenanting in a penalty if a party do not perform certain stipulations. In its former capacity, the nature of the contract will be discussed under the head of Guarantee, and its application to one important branch of commercial law has been considered under the head of Cash-Carria. It will be sufficient on this occasion to give a view of the lead privileges which make will be sufficient on this occasion to give a view of the legal privileges which make the adoption of this form of security desirable. The Scottish courts not being restricted, like those of common law in England, to the awarding of money for breach of agreement, a bond of cautionary, instead of stipulating for a sum of money being maid and releasing the more than the court of the security models. paid, and releasing the surety if certain specifications are duly performed by the principal, first enumerates the obligations to be performed, and then binds the cautioner to see them done, or to pay a sum of money. It is a privilege of the cautioner that means shall have been taken to exact performance from the principal before he can be had recourse to; but to obviate inconvenience arising from this practice, it is not unusual for the cautioner to be bound as a principal along with the primary debtor. When there is more than one cautioner, each is liable for the

AR (Fr. Caviar. It. Caviario. Ger. Kaviar. Rus. Ikra), a substance I in Russia from the roe of the sturgeon and other large fish. The roe is first i in runsia from the roe of the sturgeon and other large fish. The roe is first its membranes and washed in vinegar or white wine. It is afterwards the air, salted, and the liquor being removed by compression in a bag, it is seized in kegs. When good, it is dry and of a brown colour, and is generally the oil and lemon juice. Caviar is highly esteemed in Russia, and the containvantity is exported from the ports of the Black Sea to Italy, but only a steem is transported. rkion is brought to this country.

R, a name applied to several distinct kinds of forest trees. The cedar of

is a valuable species of pine (Pinus cedrus), cultivated in gardens and this country on account of its majestic appearance, but seldom for ecopurposes, as it is slow of growth, and requires a free space for circulair. The wood has a fragrant odour, and is so bitter that no insect will
a circumstance which accounts for its great durability. The cedar of
was, in ancient times, much employed in religious buildings, and most
are familiar with the descriptions given of it for this purpose in Scripture.
is still to be found thinly scattered in the elevated valleys of Lebanou,
and other mountain chains in Asia Minor A second excise [P. desdure). and other mountain-chains in Asia Minor. A second species (P. deodara) the Himalayan mountains, where it is regarded by the natives with great

her kinds of cedar do not belong to the pine family. The white cedar of (Cupressus theoder to not belong to the pine lamity. The wind cetar of Copressus theodes) is employed for hoops, small boats, and roofing, but great value. The Barbadoes cedar (Juniperus Barbadensis) is a large left ahipbuilding. The Parket (Juniperus Virginiana) of North Amothe West Indies is of great size and valuable. The wood is close, dark ederiferous, and is much employed for cabinet work, wainscoting, and in

macture of pencils, is imported in considerable quantities from Jamaica, the Bermudas, Balarolina, Cuba, and New South Wales.

RY (Apium graveoleus), a sweet and wholesome vegetable, of which several varieties. The blanched footstalks of the leaves are used as an The red variety is coarse but hardy, and well adapted for stews and Celeriac is a turnip-rooted variety, occasionally imported from Hamburg. INT is a substance used for joining or covering bodies, in order to keep m being acted on by fire or some other agent. Its nature differs of course g to the purpose for which it is employed.

NER, a name applied to the hundredweight or quintal in Germany and

RAL AMERICA, formerly the Spanish captain-generalship of Guatia republic, situated on the isthmus which connects N. and S. America, F and 18° N. lat., and 82° and 94° W. long. It is bounded N. by Mexico, E. by the Atlantic, S. E. by New Granada, and S. and S. W. by the Pares, 150,000 sq. miles. Population, whites (Spanish Creoles), 475,000; 685,000; ladinos or mulattoes, 740,000; total 1,900,000. The republic is gracy of five states, Guatimala, Salvador, Honduras, Nicaragua, Costandard Managuata.

ponding difference in its climate and productions. Its vegetable products include not only thee of tropical countries, but nearly all those of Europe, besides others peculiar to itself. It also possesses mines of the precious metals, which, though but little encouraged under the Spanish dominion, are said to be increasing in their products. Gold is found in Costa-Rica, and silver in Honduras. The great staples of the federation, however, are indigo, cochineal, sarsaparilla, hides, mahogany, cedar, dye-woods, sugar, rapadura or panela, a species of brown segar principally used for the distilling of spirits, cotton, vanilla, and Peruvian balsam. The indigo is chiefly grown in the state of Salvador, along the Pacific; it is of excellent quality, and formerly about 1,000,000 lbs. were exported; but the civil wars having reduced its cultivation, a late account estimates the crops at from 500,000 to 250,000 lbs. The Nopal trees, on which the cochineal insect subsists, grow in the plains near the city of Guatimala, where the quantity collected in favourable seasons has amounted from 200,000 to 250,000 lbs. The cotton grown along the Pacific is of excellent quality; it is, however, always exported in an indifferent state, from not being properly freed from the seed. Good tobacco is grown in the hilly districts; but it is the subject of a government monopoly, and its cultivation being limited to certain places and to a certain amount, little is exported. Besides these articles, brimstone is collected from certain valcances, and salt is made on the north-western coast. Other parts of the republic are salt to afford mother-of-pearl and tortoise-shell. Manufactures of coarse cotton and woollen good, hats, crockey, furniture, and other common articles, are carried on to some extent, chiefly is Guatimala. ponding difference in its climate and productions. Its vegetable products include not only the Quatimala.

Guatimala.

Central America is placed in a favourable position for commerce. The exports chiefly consist of specie, indigo, cochineal, and brasil-wood, with other articles in small quantities; the whele amounting annually to about \$4,000,000.

The imports from Britain are cotton and woollen fabrics, hardware, and other dry goods. Silks, wines, spirits, and trinkets are brought chiefly from France and Spain; and Chinese productions are brought in American vessels to Acajutia.

The ports on the Facific are La Independencia, Acajutia, La Libertad, Conchagua, Realejo, and San Juan del Sur; the bay of Conchagua also forms a safe and commodious harbour. The ports on the Atlantic are Isabel, Omos, Truxillo, San Juan, and Cartago. Isabel, situated on Golfo Dolce, is a safe and good harbour. The government has several times contemplated the project of uniting the Pacific with the Atlantic by rendering the river San Juan on the eastern side natigable into the lake of Nicaragua, requiring a lockage of 200 feet in about 17 miles, and enting a canal from the lake into the Pacific, a distance of barely 20 miles.

Measures and Weights, same as Spain.

Money.—Accounts are stated in peos or current dollars counts are stated in peos or current dollars count of 8 reals. The Central American hard dollar is of equal weight and standard with the Spanish. [Mxxico.]

Finances.—The revenues are derived chiefly from the customs duties and the tobacco monopoly; their present amounts not known. The public debt consists of a domestic debt of \$3,500,000,

CERTIFICATE. [Customs.] CERTIFICATE, in the bankrupt law of England and Ireland, is a testimonial on the part of a certain proportion of the creditors that the bankrupt has surrendered and conformed himself to the acts. It is the authority for discharging the bankrupt. As to the rules for granting the certificate, and its special effects, see BANKRUPTCY.

CERUSE, OR WHITE LEAD, is a carbonate of lead, usually made by suspending thin plates of lead over heated vinegar, the vapour of which corrodes the metal, and converts it into a heavy white powder. The process is most destructive to the health of the manufacturer. White lead mixed with oil is a common paint. In

medicine it is employed as a dressing for sores; and, notwithstanding its deleterious qualities, has been used as a cosmetic.

CESSIO BONORUM, in Scotland, is the process by which the effects of an insolvent debtor, who does not come under the system of sequestration applicable to traders, is divided among his creditors. This system, which may be traced to the civil law as practised throughout Europe, has long existed in Scotland, and its practice there seems to have been the model on which the earlier English insolvency acts were framed. [Insolvency.] By the law as it stood till lately, the debtor applying for the benefit of cessio must have been a month in jail, but by the late act, any debtor imprisoned or accinet whom a write of imprisonment for a civil late act, any debtor imprisoned or against whom a writ of imprisonment for a civil debt is available, may apply. The process formerly could only be pursued before the Inner House of the Court of Session; but it may now proceed either before the Sheriff of the county, or before the Outer House of the Court of Session, subject, in certain circumstances, to a reference to the Inner House. There are provisions for the production and examination of the debtor and his books and other vouchers. The debtor will be liberated or protected from imprisonment during the process, unless the court see reason to the contrary. A list of the creditors with their debts must be inserted in the petition, and they must receive notice either by post-paid letters, or judicial writs, to appear at the examination. When decree of cessio is granted, it has the effect of conveying the debtor's whole property to a trustee for

distribution among his creditors. In the case of his holding an annuity or office, an equitable deduction is made from his income. By the decree of cessio, execution of all existing writs against the debtor is barred, but in the event of any pecumary improvement in his condition, he is still responsible for his debts. The process essio is a privilege to the debtor,—the creditors cannot force him to submit to (1 & 2 Viet. c. 110. Burton's Manual, 594-600.)

it. (1 & 2 Viet. e. 110. Burton's Manual, 594-600.)
CEYLON, a magnificent island belonging to Great Britain, lying near the S. point of India, from which it is separated by the Gulf of Manaar. Extreme length from N. to S. 270 miles; average breadth, 100 miles. Area, 24,664 square miles. Population (1835) 1,231,000, of which 9000 were whites; the remainder chiefly Singalese, Malabar Hindoos, Moors, and Vedahs. The island is divided into five provinces, each subdivided into districts. The chief town, and seat of comparate is Colombo row. 31 549. The administration is vested in a covernor.

chiefly Singalese, Malabar Hindoos, Moors, and Vedahs. The island is divided into five provinces, each subdivided into districts. The chief town, and seat of government, is Colombo, pop. 31,549. The administration is vested in a governor, assisted by executive and legislative councils.

Ceyloo is an island of the highest natural capabilities,—having great varieties of soil, climate, and situation,—vegetable and other indigenous productions in excellent quality,—and considerable facilities of internal and foreign communication. In 1835, about 1,678,000 acres of land were cultivated or is pasture, and 2,318,000 acres waste; of the former, 464,860 acres were sown with paddy, 108,460 acres with fine grains, and 1,070,460 acres in pasture. Of its mineral wealth little is known; iron and sumbago are abundant; and according to some authors, gold, silver, and mercury are found in the lift streams. Nitre and nitrate of lime have been obtained; also alum and sulphate of magnesia. Balt is found in matural deposits, is also formed artificially in several parts, and yields a revenue of about £30,000. In the deposits or "leways" of Hambantotte, it crystallizes spontaneously, and of the finest quality, in quantities which might be sufficient for the supply of the greater part of the Malay islands. Ceylon is also rich in precious stones; the gens most esteemed are the raby and eat—eye, but there are likewise found the amethyst, topas, garnet, chanmon stone, supphire, and diamond; and the pearl and chank fisheries in the Gulf of Manaar are among the most estabrated in the world. [Parall.] The chief commercial production, however, is clinamon stone, supphire, and diamond; and the pearl and chank fisheries in the Gulf of Manaar are among the most estabrated in the world. [Parall.] The chief commercial production, however, is clinamon stone, supphire, and diamond; and the pearl and chank fisheries in the Gulf of Manaar are among the most estabrated in the world. [Parall.] The chief commercial production, however, is clinamon speci

Smed to arrack, salt, coir, cordage, oil, coarse cloths, and the smelting of a small quantity of from in the interior.

The commerce is not very extensive, but it has increased during the last few years, since the abandonment of the Dutch monopoly system,—an improvement which was effected under the asspices of the late governor, Sir R. W. Horton. The exports to Britain chiefly consist of cinnamon, coffee, and cocca-nut oil; besides which, there are sent plumbago, cordage, cardamoms, pepper, borns, tortoise-shell (chiefly from the Maldives), bony and satin wood; and the imports principally of British manufactures. The exports to India and the British colonics consist of arecanta, arrack, tobacco, chiefly sent to Travanore, coffee, salt, ecoca-nuts, timber, hookah shells, coir, nipera lath, beche de mer, sharks' fins, and fish-oil; and the imports of rice (brought in large quantities from India), cloth, sugar, opium and other drugs. In 1835, the estimated value of the asports to Great Britain was £73,596; to British colonies, £63,632; to the United States, £40,100, £188,900; the principal articles being coffee, £59,146; cinnamon, £21,899; coccanast oil, £12,100; coccanuts, £6784; areca-nuts, £10,497; and arrack, £7217. In the same year, the amount of imports from Great Britain was £89,997; from British colonies, £231,894; from United States, £103; from foreign states, £30,082; total, £332,076; the principal articles being cloth, £116,259; rice, £115,605; paddy, £33,897; and wheat, £7302. In Bridge, the amount of exports had increased to £306,703, including £228,501 to Great Britain; the imports to £311,167, including £33,297 from Great Britain.

The chief ports are Colombo, Trincomalé, and Point-de-Galle.

Zolombo, in lat. 6 57 N., long, 80° E., where nearly the whole maritime trade of the island is carried on, is a handsome town defended by a strong fort mounting 370 cannon. It has a wooden synthes which the quay is built, or in an outer roadstead, which, however, is safe only during the N. E. monocon from Novem

Measures and Weights.—The chief native The Candyan land-measure is the amomam of massures are the amomam of 8 parrahs or 192 4 peylas or 40 coornies = 2 acres 2 roods 374 seems = 54 Winchester bunbles; the last = 54 perfects.

Winchester quarters. The leaguer of 75 welts or 200 canades = 150 English wine gallons. The ditles. The candy or bahar = 560 lbs., and the British measures of length and surface are used.

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Money.—Accounts are now generally stated in pounds, shillings, and pence sterling. Formerly they were kept in rixdollars of 12 fanams, 48 pice, or 144 chalies = 1s. 6d. sterling. The circulating medium is composed of notes for £1 and upwards, issued by the colonial treasury, and payable in specie on demand; also of rixdollars, British silver and copper coins, Spanish dollars, of the island.

Ceylon is said to have been the chief mart for eastern commerce in the sixth century. In 1805, it was first visited by the Portuguese, who in 1818 subdued the maritime provinces. In 1835, the Portuguese were expelled by the Dutch, from whom again the island was wrested by the Britain in 1796. Until 1815, the English occupied only the maritime provinces, while the King of Candy possessed the interior; but in that year the monarch was deposed, and the whole island has been since under the away of this country.

Candy possessed the interior; but in that year the monarch was deposed, and the whose mans has been since under the sway of this country.

CHAIN, a British land-measure divided into 100 parts called links. The Eaglish or Imperial chain = 66 feet, and 10 square chains = 1 Imp. acre. The Scottish chain formerly in use contained 74'12 feet.

CHAIN-RULE, or RULE OF EQUATIONS, an arithmetical formula of German origin, which is of great practical utility, particularly in exchange calculations. It is so called from the terms being stated as equations, and connected as it were by a chain, so as to obtain by one operation the same result as by any number of different questions in the rule of three. The principle may be familiarly illustrated as follows

as follows.—Required the number of Roman pauls which may be had for £60 sterling, reckoning £1 = 3 French francs, and 100 francs = 300 pauls.

This case contains obviously two different questions:—
1. If 25 francs be equivalent to £1, how many francs may be had for £60?

1:60::25:1500. Answer, 1500 france may be had for £60.

1)1500(1500

If 100 francs be equivalent to 200 pauls, how many pauls may be had for 1500 francs?

100: 200::1500:3000.

Answer, 3000 pauls may be had for 1500 francs.

which is evidently the answer originally required, as 1800 francs are equivalent to £60, the original term of demand.

In the course of these operations the term of demand, 60, is first multiplied into 25, then divided by 1, next multiplied into 300, and afterwards divided by 100. But it would obviously predict the same result to collect the multipliers and the term of demand into one product, and the divisor into another, and then to divide the former by the latter. The preceding case may, therefore, be stated thus:—

£1 = 25 francs  
100 francs = 200 pauls  
And 
$$\frac{60 \times 25 \times 900}{1 \times 100} = \frac{300,000}{100} = 3000$$
 pauls as before.

By this mode of arranging the terms, it is obvious that those which would form the divisors a continued statements in the Rule of Three are multiplied together for a common divisor, and the other terms for a common dividend.

The same reasoning may be applied to those cases which involve three or more different questions. Hence the following
GENERAL RULE.—Arrange the several terms into two columns of antecedents and consequents,

in this manner:—

1. In the right-hand column enter first the term of demand.

2. On the line below, and in the left-hand column, enter the first antecedent, which must be of the same denomination as the term of demand, and equal in value to the corresponding consequent placed contiguously in the right-hand column.

3. Similarly make the second antecedent of the same denomination as the preceding consequent, and equal in value to the annexed consequent, and so on throughout, introducting equations according to the nature of the case, and making the terms lead from one to another, so that the last term may be of the same denomination as the answer required.

Then multiply the antecedents together for a divisor, and the consequents, including the term of demand, together for a dividend, and the quotient will be the answer required.

Example.—Required the price per lb. avoird of tea purchased in China at 30 tales per pecul of 133, lbs.; 730 tales being equal 1000 dollars, and the rate of exchange 56 pence per dollar?

Arranging these data according to the preceding rules, we have—

 $\frac{1 \times 1 \times 30 \times 1000 \times 58}{133\frac{1}{1} \times 1 \times 790 \times 1} = \frac{1,740,000}{96,000} = 18\frac{1}{1} \text{ pence, the price per lb. required.}$ 

The operations are in practice simplified by striking out the same numbers when they occur is

shumns; or when terms in different columns are measured by the same number, by the original terms, and using the quotients in their stead. Fractions likewise are gene-sted into whole numbers by multiplying both terms of the equations in which they occur ominator. Thus, multiplying the first equation of the preceding case by 3, we have 400

ions of this kind are further facilitated by compounding the invariable terms into one isses seember, and applying the variable terms to it as multipliers or divisors, according a of the question. Thus, in the preceding case, the invariable terms are 133½ bz. = 1 as equivalent 400 bs. = 3 peculs), and 730 tales = 1000 dollars; and collecting these result separately, and using the antecedents as the dividend, we have  $\frac{400 \times 720}{3 \times 1000}$ 

therefore form a fixed antecedent or divisor in the above and all analogous cases. In case we shall have simply  $\frac{30 \times 58}{96} = 18\frac{1}{9}$  as before.

In-rule admits of being applied advantageously to a great variety of cases in commercial; but it is in questions of exchange that it is chiefly employed. "Foreign merchants," ally, "are generally very expert in their application of this rule to commercial companies in a great measure to this that their acknowledged superiority in the science ps may be attributed." (Cambiet, vol. ii. Introd. p. vi.) [EXCHANGE.]

DER, a corn-measure in the former Scottish system, which contained 16

LDRON, a heaped measure formerly used for coals, lime, fish, potatoes, and arms commodities, but now prohibited (5 & 6 Wm. IV.c. 63); it contained or 36 heaped BUSHELS. Also a weight for coals still used in London and the; the London chaldron = 254 cwt.; the Nowcastle chaldron of 3 wains wt., but estimated for boats at 53 cwt.

LK (Fr. Craie. Ger. Kreide. It. Creta. Por. Creda. Rus. Mjel. Sp. is a massive opaque carbonate of lime, of a white, grayish, or yellow colour, in earthy fracture. Sp. gr. 25. It varies much in hardness, but is genet to the touch, and adheres to the tongue. It composes a large portion of set secondary rocks in the S. of England. When purified by trituration riation, it is called whiting and Spanish white. Its uses are well known

ristion, it is called watering and spanish write. Its uses are well known shing lime for manure and cement, in polishing metals and glass, as a ; material, and in painting and whitewashing.

Chalk is a grayish, or bluish-black kind of clay, of a slaty texture, used drawing and painting. It is found in France, Spain, Italy, and Bayreuth. MOMILE, a useful herb (Anthemis nobitis), found plentifully in this councilly on the commons near London. It is celebrated as a bitter; and an of the flower-heads is much used in medicine. The bitter principle is in the little valley flowers of the disk and the wild blessoms are much t in the little yellow flowers of the disk, and the wild blossoms are much than those of the cultivated sort.

cies of chamomile (Anthemis tinctoria) is raised in France for the sake of nt yellow dye which is obtained from it.

MPAGNE. [Wine.]

NKS are shells (Voluta gravis) of a spiral form, fished up by divers in the Mansar, on the N. W. coast of Ceylon. There are two kinds, payel and are red and the other white; the latter is of little value. These shells are i to India, where they are sawed into rings of various sizes, and worn on s, legs, fingers, and toes by the Hindoos. A third species, opening to the rare, and very highly valued. The demand for these shells, caused by the srites of the Hindoos, was formerly so great, that 60,000 rixdollars per were received by the government for the right of fishing them; but the decreased until the revenue became not worth collecting; and the fishery

RCOAL, a well-known impure form of carbon, obtained by the destructive ion of various organic products; its characters and properties vary with so. Weed charcoal is commonly made of oak, chesnut, elm, beech, or ash; to and resinous woods are seldom used, and young trees answer better go timber. It is a black, brittle, solid substance, easily pulverized, persipid, and inodorous. Animal charcoal is obtained generally from muscle, of, or similar animal substances. It possesses the same general characters ormer, but often has a peculiar lustre and sponginess, and appears as if it ergone fusion. Charcoal possesses remarkable antiseptic properties. It the putrefaction of animal matter; it also destroys the colour and many substances. Common vinegar, by being boiled with it, becomes s; and red wines, rum, or brandy, may be bloached by filtration through largely employed for this purpose in the process of sugar-refining, and other nimal charcoal has been found most efficacious for these purposes. Wood

charcoal is mostly used for fuel, and in the manufacture of gunpowder. (Brande's

Chemistry.)
CHART, a plan or MAP of a sea or coast, constructed for the purpose of ascer-

CHART, a plan or Map of a sea or coast, constructed for the purpose of ascertaining the position of a ship with reference to the land, and of shaping a course to any place. "The charts used in navigation are those on Mercator's projection, because on this alone the track of a ship always steering the same course appears a straight line; and thus all calculations respecting the latitude and longitude of a ship steering a course which cuts all the meridians at the same angle, are reduced to the utmost simplicity." (Raper's Navigation.)

CHARTER-PARTY, a branch of the contract of affreightment, is defined a contract, "by which an entire ship, or some principal part thereof, is let to a merchant for the conveyance of goods, on a determined voyage to one or more places" (Abbot, 162). It is executed by a deed duly written on a stamp, gnerally containing specification of the ship and her burden, the amount of freight, the limitation of the agreement by time or voyage, and the time of loading and unloading. The amount of demurrage is generally fixed. [Demurrage] In Eagland, the execution of a charter-party by the master, though said to be done on behalf of the owners, does not furnish ground for a direct action against them, founded on the instrument. "This depends," says Mr Abbot, "upon a technical rule of the law of England, applicable as well to this as to other cases, and not affected by the mercantile practice of executing deeds for and in the name of rele of the law of England, applicable as well to this as to other cases, and so affected by the mercantile practice of executing deeds for and in the name of absent persons; the rule of the law of England being, that the force and effect which that law gives to a deed under scal, cannot exist, unless the deed be executed by the party himself, or by another for him in his presence and with his direction, or in his absence by an agent authorized to do so by another deed; and in every such case, the deed must be made and executed in the name of the principal." By another technicality, if the agreement bear to be between particular parties, owners of a ship, whereof a certain person named is master, on the ose side, and certain persons named, on the other, the master cannot bring an action in his name upon the covenants, nor give a release for them, though he seals and delivers the instrument. If, however, the covenants on the side of the owners bear to be by the master, with their consent, the owners can bring an action for fulfilment, though, unless they seal the deed, they cannot be sued (Abbot, 166). "In Scotland," to be by the master, with their consent, the owners can bring an action for fullment, though, unless they seal the deed, they cannot be sued (Abbot, 166). "In Scotland," says Professor Bell, "the charter-party is not trammelled by those technical rules which, to a stranger, appear to oppose so many bars to the efficacy of the contract, according to the jurisprudence of England. The contract, when duly executed by the owners or by the shipshusband, or by the master within the limits of his powers, is binding on the owners, and gives action direct in the Court of Admiralty [now in the Court of Session] against all concerned. It also, in general, contains a registration clause, in virtue of which it may be the ground of summary contains a registration clause, in virtue of which it may be the ground of summary execution, without any necessity for a previous action." (Bell's Com. i. 539.)

execution, without any necessity for a previous action." (Bell's Com. 1. SSS.)

The most important questions regarding charter-parties generally relate to the risks and responsibilities of parties arising out of the usual perils of the sea; compensation or damage for delays, alterations of the agreement, &c. Information on these subjects will be found under the heads Affreightment, Bill of Lading, Denue.

RAGE, and Shipping. (Abbot and Bell, ut suppa. Smith's Mercantile L. 240-243.)

CHATTELS, or CATALS, in the law of England, is an expression used to design

nate any description of property, moveable or immovable, except such as is, in its nature, freehold, or parcel of it. Chattels are either personal or real. Of the former, are shop goods and wares, household furniture and plate, corn sown, catile, &c. Chattels real are such as are said to savour of the reality, i. c. which either

are landed property or some continuous right issuing out of it, as terms for years of land, the next presentation to a church, &c. (Jacob's Law Dictionary.)

CHAYA-ROOT, a small slender root, yielding a scarlet dye, obtained from a plant (Oldenlandia umbellata), cultivated on the coasts of Coromandel and Malbar, and in Ceylon. In that island it was once monopolized by the government, but the monopoly has been relinquished. The colouring principle exists only in the bark. It is used in India to paint the red figures on chintz, &c., but is not esteemed by the dyers in this country.

bark. It is used in india to paint the red ngures on chints, etc., but is not execuse by the dyers in this country.

CHECK. [Cheque.]

CHECK, a kind of cloth in which coloured stripes cross each other rectangularly. In this country, the checks chiefly manufactured are of a very coarse kind, suited for seamen's shirts, aprons, and common bed-gowns. The two principal seas of the trade are Blackburn and Kirkcaldy, the former in cotton, the latter, till of late, the country of the coun chiefly in linen. [PULLICATES.]

CHEESE (Du. Kaas. Fr. Fromage. Ger. Käse. It. Formaggio, Cacio. Por. Queijo. Rus. Sür. Sp. Queso), a species of food which consists of the caseous matter of milk, united to a certain portion of the oily or creamy part, which last adds to the flavour and richness of the cheese. Cheese, however, can be made from milk from which the cream has been removed, and it is then termed skimmed milk cheese. It may even be made from buttermilk; but then the creamy part helms more withdrawn than in the case of skimmed milk the cheese waste citil. being more withdrawn than in the case of skimmed milk, the cheese wants still more the properties and flavour which are valued. The poorer the cheese is the longer it will keep; but every variety, if well cleared from whey and sufficiently

salted, may be preserved for years.

Cheese is made in large quantities in the dairy counties of England, particularly in Cheshire (where the annual produce is about 11,500 tons), Gloucestershire, and Warwick. "Single Gloucester" is made from skimmed milk, "Double Gloucester" from unskimmed,—the best being from the vale of Berkeley. The Wiltshire is equal to the best double Gloucester. The celebrated Chedder and Bridge-water cheeses are made in Somersetshire; though a somewhat inferior Chedder is sentenced. crien sold as double Gloucester. The cheeses known by the name of Stilton, which are chiefly made in Leicestershire, and those of Banbury in Oxfordshire, are of superior richness; the former is made by adding the cream of the preceding evening's milk to the morning's milking. Scotland produces little good cheese, except that called "Dunlop," made in Ayrshire and the adjoining counties of Wigtown and Kirkcudbright; the most esteemed is the Wigtown Dunlop. In Ireland only a small quantity is made, and that too of an inferior quality.

Ireland only a small quantity is made, and that too of an inferior quality.

The most celebrated foreign cheeses are the Parmesan, a skim-milk cheeses chiefly from Lodi in Italy; the Gruyere, from Switzerland, entirely of new milk; the Roquefort, of ewes' milk; and the Neufchatel, made of cream, thickened by heat; the last, a small cheese folded in paper, is imported as a delicacy from France. The foreign eheeses principally used in this country, however, are those from Gouda and Edam in Holland; of these the former is the finest, but the latter keeps longest, and consequently forms an important article in the victualling of ships.

Cheeses are frequently coloured with annatto, the juice of the orange carrot, or the flower of marigold, from the notion that a yellowish tint makes them look richer; Gloucester and Wiltshire cheeses are coloured deeply; Cheshire slightly; but Chedder, Stilton, and some other rich cheeses are never coloured.

Very little cheese is exported, but the quantity imported is considerable, being about 220,000 cwts., which, with the exception of about 1000 cwts. from Italy, France, and Germany, is brought exclusively from Holland.

CHEQUE is a written order on a banker by a person having money in the

CHEQUE is a written order on a banker by a person having money in the banker's hands, directing him to pay on presentment, or to bearer, or to a person named, a certain sum of money. Cheques partake of the nature of bills of exchange, in their indorsibility as the representative of cash. The cheque, however, being exempt from the stamp laws, is limited in its operation, so as to prevent it from performing the functions of a bill of exchange, and, being either a means of raising a credit, or an instrument by which a creditor at a distance from his debtor can convert the debt into a negotiable obligation. Such orders are exempt from stamp convert the debt into a negotiable obligation. Such orders are exempt from stamp only if they be payable to the bearer on demand, and drawn on a banker within fifteen miles of the place where they are issued. The place of issue must be named, and the order must bear date on the day of issue, and must not direct payment to be made by bills or promissory notes (9 Geo. IV. c. 49, § 15. Sched. of SGeo. III. c. 184). These rules must be strictly observed. Where a person residing in a private house four miles from a town, dated a cheque drawn there as if drawn in the town, it was held unavailable for want of a stamp (Waters v. Brogden. I. Young & Jerv. 457). Cheques are exempted by 7 Geo. IV. c. 6, § 9, from the provision which prohibits bills under £5 from being negotiated in England except under certain restrictions. It is held that, in the ordinary course of business, a cheque cannot be negotiated so as to affect the drawer (e. g. in the case of the banker becoming insolvent), after banking hours of the day on which it was of the banker becoming insolvent), after banking hours of the day on which it was issued, but where the drawer is himself instrumental to the delay, he may continue liable to any onerous holder. It is the duty of the person receiving a cheque, whether from the drawer or an indorser, to present it for payment on the day on which he receives it, if it come to his hands early in the day, and otherwise on the day following; if he be at a distance, he should despatch it within the same time, if the Post Office arrangements admit of his doing so. Legal rules on these points cannot, however, be strictly laid down, and the above statements must be held as of a merely precautionary nature. A banker refusing to honour a cheque when he is in funds

to the drawer, is liable in damages; but he is entitled to act on his own discretion where there are grounds to suspect forgery or fraud. [BILL OF EXCHANGE.]

CHEQUEE, a small Turkish weight. The chequee used in weighing gold, silver, and precious stones, contains 100 dirhems or drams, and is equal 4950 troy grains; but the chequee for goat-wool contains 800 drams, and that for opium 250 drams. CHERRY, the well-known fruit of a tree (Cerasus), of which the Horticultural Society's Catalogue enumerates about 220 varieties. The cherry orchards of Kent are celebrated. The wood of the tree is close, takes a fine polish, and some sorts are adapted for tool-handles and cabinet-work.

"Several liqueurs are manufactured from cherries. A large black cherry is used in the composi-tion of the Ratafa of Grenoble; and the Maraschino of Zara is prepared from a particular species of cherry cultivated in Dalmatis. Kirschousser, which is a cheap spirit, formal a considerable article of commerce, is the fermented liquor of a small black cherry." (Veg. Substances, L. p. 341.)

CHESNUT, SWEET OR SPANISH (Fr. Châtaignes. It. Castagne. Sp. Castanas), is a dark-brown, ovate, sharp-pointed nut, or coat, containing a nutritive starchy kernel, of a sweet flavour, which is extensively used as food, either raw, reasted,

ground, or otherwise prepared, in Italy, Spain, and the S. of France, where the tree (Castanea vesca) chiefly abounds. It is used in this country in a roasted state at desserts. The quantity annually imported fluctuates from 15,000 to 30,000 bushels. The sweet chesnut is grown in several parts of England, but the fruit is of an inferior kind. The tree in a wild state sometimes attains an extraordinary size:

On Ætna there is one called the hundred-horse chesnut, from its being able to contain 100 mounted men in its hollow. The timber is considered to be of equal

value to that of the oak, and is applied to the same purposes.

HORSE CHESNUT (*Esculus*) is a handsome tree, much used for ornamental purposes in this country, but as it is soft and spongy, its value is limited.

CHETWERT, or TCHETVERT, the principal Russian corn-measure, equal

CHETWERT, OR ICHETVERT, the principal Addition of the Orinoco, from the leaves of which an orange dye is extracted. It is occasionally to be met with in the form of round cakes. In America it is used by the Indian tribes to stain their skips. CHICORY, or SUCCORY, is a hardy perennial plant (Cichorium inties) found either in a wild or cultivated state in most parts of Europe. It has a strong and fleshy root, which when young is celebrated for its use as a substitute for collection of the propose for which Dr. Duncan thought it might be advantageously cultivated in a purpose for which Dr Duncan thought it might be advantageously cultivated in this country. Its preparation consists merely in being cut into pieces, dried, and

this country. Its preparation consists merely in being cut into pieces, dried, and ground. The substitution of chicory for coffee was greatly encouraged by Bonaparte, in order to harass the trade of England; and the root is still thus used in many parts of Germany, Holland, and Switzerland. In this country it is well known to be extensively employed in the adulteration of coffee.

CHILLIES are long roundish taper pods, obtained from a shrubby plant (Cspsicum frutescens), cultivated extensively in the East Indies. The pods are filled with a dry loose pulp, and contain many small, flat, kidney-shaped seeds. Their taste is extremely pungent and fiery; their colour when ripe is a bright orange red. They are occasionally imported dry, and are used as a condiment. They form the basis of Cayenne pepper and curry powder. The fresh capaicums used in Europe are chiefly procured from a species (C. annum) found wild in the W. Indies and S. America. Indies and S. America.

CHILI, a narrow country extending nearly 1200 miles along the W. coast of S. America, betwixt lat. 25° and 44° S. It is bounded N. by Peru, E. by the Argentine Republic, S. by Patagonia, and W. by the Pacific. Area, including the Archipelago of Chiloë, but excluding the portion of Patagonia claimed by Calli, 130,000 sq.miles. Population 1,200,000, chiefly Spanish-Americans and Indians. It is divided into eight provinces. Capital, Santiago, a handsome inland city; pop. 60,000. The government has a republican form; the legislature consists of a senate and house of representatives; and the oxecutive rower is vested in the senate and house of representatives; and the executive power is vested in the hands of a supreme director.

hands of a supreme director.

The lofty chain of the Andes runs along the whole eastern boundary of Chili, and the country below is composed, to a considerable extent, of valleys, surrounded by high mountains or ridges. The climate varies much in the different districts, but it is every where salubrious, and in the central provinces is similar to that of Italy. Rain occurs seldom except between May and August-Spring begins in September, and the hottest months are January and February. The northern provinces are in general dry and steril, destitute of wood, but rich in minerals. On the other hand, the southern provinces are humid, highly fertile, and abound in fine timber, but are much less rich in minerals. The chief metallic productions of Chili are gold, silver, and copper, but the steril condition of the provinces in which they are principally found prevents them being worked except where very rich. Gold is obtained both from the sand of the rivers and from mines; the tests

quantity in 1834 is stated, in a late consular return, at 3852 marcs; but no dependence can be placed on the accuracy of this report, as the metal is mostly exported in a clandestine manner to avoid the export dirty, which is 4 per cent. at subcress. The silver mines exist chiefly in the highest parts of the Andes, on which account few of them are worked; indeed they have been almost entirely abandoned since 1853, which account few of them are worked; indeed they have been almost entirely abandoned since 1853, which account few of them are worked; indeed they have been almost entirely abandoned since 1853, which accounts the content of the con

the whole coast is the beginning of the rainy season. About 450 vessels arrive at this port an smally, inclinding about 100 British.

The chief other ports are, Conception, pop. 10,000; Copiapo, pop. 4000; Coquimbo, or La Scraza, the principal port of the mining country, pop. 12,000; and Valdivia, pop. 5000. These towns have at different times suffered greatly from earthquakes, which are common throughout Chili, particularly in the interior. In the N. provinces slight shocks are felt almost daily.

\*\*Meanure and Wrights.—108 varas = 100 Imp. gress, the revenues for 184-33-36 amounted vds. 95 Chillian lba reckoned equal 100 lbs.

\*\*Beanish, or 101-44 lbs. avoird. In other respects same as Spain.

\*\*Monty.—Accounts are kept in dollars of 8 reals, and of 3 marwedis. The coins are, in gold, doubloons, half and quarter doubloons, and rowns: In silver, dollars, pieces of 4 and 2 reals. The coins are in gold, doubloons, half and quarter doubloons, and rowns: In silver, dollars, pieces of 4 and 2 reals. The Chilian national dollar being doined at the rate of 84 to the Castlie marc, is with Mesers Hullet Brothers at 70 per cent.; and the dividends remain unpaid since September 1886.

\*\*CHINA, the Celestial Empire, situated in the E. of Asia, is bounded N. by Asiatic Russia; E. by the Pacific Ocean; S. by Gulf of Tonquin, Annam, Birmah, and British India; W. by British India, Independent Tartary, and Asiatic Russia. It comprises China Proper, area, 1,300,000 sq. miles; pop. 360,000,000: Chinese Tartary, area, 3,300,000 sq. miles; pop. 12,000,000.

The government is a deepotic monarchy, and the emperor is designed

"Son of Heaven," and absolute lord not only of China, but of the world. A peculiar character, however, is given to the constitution, by a provision for securing intelligent functionaries in the different branches of administration. These must be persons elevated to the dignity of quans or mandarins, by their proficiency in learning. The highest class reside at the capital, as state councillors, public censors, or as members of the six pous or boards, to whom are confided the different branches of administration; and from the other classes are chosen provincial governors and subordinate officers.

sors, or as members of the six pous or boards, to whom are confided the different branches of administration; and from the other classes are chosen provincial governors and subordinate officers.

Chinese Tartary and Thibet are comparatively thinly peopled territories, inhabited by wadering and semi-barbarous tribes, who are held as tributaries, or under loose military governors, without any attempt to impose on them the laws and general character of China itself. The source of the vast wealth of the state is to be found in China Proper, the local features of which are understood to possess the same character of vastness which generally distinguishes the empire. Her provinces equal our kingdoms, her towns our capitals, her villages most of our cities; yet all these are pervaded by a certain sameness approaching to monotony. The number of provinces is eighteen, and these are subdivided into districts, each dependent on one of the great cities. These last, according to their importance, are arranged in three classes, generally expressed by the terms fou, tchou, and hier annexed to their names; as, Kai-fong-fout, Lan-chous, Youen-hies. The northern, central, southern, and western provinces possess each peculiar and distinctive characters.

1. The Northern Provinces, Pecche-lee, Shan-tung, and Shan-yee, consist of very extensive plains, rising on the N. and W. into mountains or high table-land, which form the lower declivity of the lofty chain that traverses Mantchoo Tartary. The winter is extremely rigorous compared with that of European countries under the same latitude; so that all the rivers, not accepting the largest, are then frozen. Hence, though the summers are proportionally hot, the more valuable articles of rice, silk, and tea, which constitute the pride of Chinese culture, cannot be reared; even wheat does not successfully resist the cold, and millet is therefore the standard grain. The high grounds wear somewhat of a pastoral aspect, and support several domestic animals, which have been banished from th

tions, whether natural or artificial.

3. The Southern Provinces are composed of Quang-tung, or Canton, Fo-kien, and Quang-tung. These consist of the level country intervening between the soa and the extensive mountain-chain which is prolonged from the Himmalch, along the whole south of Chiua, with an elevation dissinishing in its progress eastward, and which forms a steep barrier separating them from the rest of the empire. High ranges also shoot across them, and terminate in rugged cliffs. In the interval, however, are many valleys, and even extensive plains, that rival the finest of the central produces, and are cultivated with equal diligence, though they yield no very valuable productions, except the bohes tea, reared chiefly on the hill-slopes of Fo-kien. The manufactures are various and actively pursued, yet none of them can match those of Nan-king, Hang-tcheou-fou, and Kierte-tching. The coast, however, is the seat of nearly all the foreign trade of the empire. Its position relative to the eastern peninsula and archipelago, its fine harbours, even the reagedness of many of its districts, seem to have united in turning the industry of the people into this direction. Canton is the well-known seat of the trade with Europeans and their possessions in Issair while the Chinese junks sent to the neighbouring coasts and islands are almost all fitted out frost the ports of Fo-kien. A bolder and more enterprising race, addicted to maritime adventure and even to emigration, inhabits these shores.

4. The Western Provinces bordering on Tartary are Shen-see, Kan-su, Se-tchuen, Kosi-tchesa, and Yun-nan, but our knowledge of them is more imperient than of any other quarter. Ac-

cording to every description hitherto received, their aspect, productions, and social state differ very widely from those of the other parts of the empire. The mountains are much loftier; and their recesses are occupied to a great extent by the Mino-tse, Lolos, and other independent and almost aways trabes. This region, however, is not altogether steril or unproductive; there are some extended plains, and the mountains are generally interspersed with rich and beautiful valleys. The store of metais and minerals is particularly ample, including gold, silver, and expert. On the hills of some districts are rhubarb and other medicinal plants; and among the numerous wild animals is the one which yields musk. The rivers afford commodious channels for transporting these articles through the whole empire.

included plains, and the motinating are generally interspersed with rich and beautiful valleys. The size of metals and minerals is particularly ample, including gold, silver, and copper. On the bills of some districts are rhubard and other medicinal plants; and among the numerous wild aminals in the one-which yields must. The rivers afford commodius channels for transporting similar to the continent, the Chinese possess various islands on the scat; the principal, Formous, being on the west, and litalian on the south. The former is monitarious, and inhabited by barbarians, apparently of Polynesian origin. The latter is considerable, and a occupied in the interior by rade natives, and on the costs by the Chinese, rearing productions and incompleted in the interior by rade natives, and on the costs by the Chinese, rearing productions the cetabilish the fact that no people are more solicitous to sociate by the Chinese, rearing productions to the means; and that the wealthy class are as desirous as in any other land to procure whatever appears to them need to a contract and produced and the second of the rade of the rade

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hand, as do all the Tartar nations, who have acquired a great relish for this article. The commodity next in importance is raw silk, which is raised and manufactured in the provinces of Kiang-nan Fo-kien, Tche-kiang, and Quang-tung; but the silks brought to Canton are those of Kiang-nan or Nan-king, and of Quang-tung; but the silks brought to Canton are those of Kiang-nan or Nan-king, and of Quang-tung only; and the first is generally double the value of the last. There is no article which shows in a more remarkable manner than this the capacity of extended part, and which averaged only, under the East India Company, about 94,000 lbs. until 1834, what tande was opened to private adventurers through the medium of Singapore, having now increased to 1.40,100 lbs., without producing any sensible advance in the price of the article. The next comm. dity, if rated according to its importance, is sugar, which is of two descriptions,—clayed or soft, and sugar-candy; this last being the nearest approach to the refined variety yet may be the nations of the East. The only manufactures for foreign trade are in Quang-tung and Febrier; and, in so far as refuned sugar is concerned, the produce of the former is fully 75 pre easies it is only within the last 25 years that it has been brought to Europe. Nan-king cloth still continues to be exported in large quantities; also manufactured silks, notwithstanding the imprevement made in this branch of industry in Europe. The principal purchasers of the latter are the Americans, who export to the amount of about \$1,840,000. Casis-lignes and cassis-based supported by the British and Americans. Camphor, found also in the forests of Quang-tung, is exported by the British and Americans. Camphor, found also in the forests of Quang-tung, is exported by the British and Americans. Camphor, found also in the forests of Quang-tung, is exported by the Rugulation of manufactured and china ware, with the precious metals. Also is prepared in the distant province of Kiang-see, the tone accompany and

The Imports may be divided into those from continental India,—those from the Eastern Islands, Asnam, and Siam,—those from Great Britain,—those from America,—and those from other countries. Of the imports from continental India by far the most important is opium, though the use of this well-known drug is prubiblied by the laws. [Optum.] In the year 1817-1818, the quantity imported was 2435 chests, but in the year 1835-1835, it had increased to 26,018 chests, amounting in value to \$17.1105,983, or £3,583,983, probably the largest sum given for any rearticle supplied by one nation to another, if we except the raw cotton furnished to Great Britain by the Usited States. The next article of importance is cotton-vool, one of the oldest branches of trade betwin the countries, and, until opium took the lead, by far the most considerable. The market for this production is not supposed to extend beyond Quang-tung and Quang-see, where it is said to be chiefly made into quilting-cloths, to be used as winter dresses. The cotton favor of India law never, however, found a market in China,—the people having no fancy for fine muslims, while the ordinary Indian cottons are neither so substantial as their own, nor so much chessner as to create a demand. The other articles imported are of inferior value; they consist of black papper, in small quantity, from Malabar; catched from Guzerat; also saltpetre, sandal-wood, sharksfins, fish-maws, bezoar, pearls, and carnelians.

The following tables exhibit for a series of years the course of trade between China and the different presidencies, according to the valuations thereof in the Indian accounts, estimating the rupee at 2s. sterling:—

IMPORTS INTO CHINA FROM INDIA.

	Ben	gal.	L Mai	rea.	Bos	bay.	Total.		
Years.	Merchandise	Trespare.	Merchanding	Treasure.	Merchandi e.	Treasure.	Merchandier	Treasure.	
	£	£	£	£	£	£	£	£	
1832-1833	1,180,830		33,103	• •	1,489,989	••	2,703,222	3,200	
	1,323,-85		34,411	670	2,205,912	• •	3,564,038	4,413	
1834-1835	1,270,770		40,484		1,560,855	::-	2,872,109	1,125	
	2,019,183	2,295	172,234	1,312	2,945,674	880	4,437,001	4,447	
1836-1837	11.912.1721	3.392	270.063	1.519	3.266 626	880	15.44R.880	5.79L I	

## EXPORTS FROM CHINA TO INDIA.

	Beng	pal.	Mad	ras.	Bom	hay.	Total,		
Years	Merchandler	Tressuga.	Merchandian	Transares	Merchandise	Treasure.	Merchandiso	Trensure.	
839-1833 833-1834	£ 93,944 100,817 119,203	£ 221,243 375,859	£ 26,138 10,531	£ 604	£ 333,230 430,611		541,959	£ 575,681 1,283,705	
834-1835 835-1836 836-1837	59,690 107,506	329,033 329,480 233,167	37,787 12,887 17,471	700 2,146	358,353 457,572 400,567		530,149	1,185,656 1,288,354 1,240,598	

83-1835. 119,203 329,400 12,807 21,407 200 456,333 635,923 515,343 1.185,626 83-1837. 107,506 233,167 17,471 40,507 1.007,489 325,544 1.240,592 he imports from the Eastern Islands and peninsula consist of the following articles: —Réchant, betel-cut, Malay camphor, nutmogs, elephants teeth, sharks' fins, pepper, rice, spand, cubels, gambogs, tortoise-shell, magrove-bark, bees' wax, brid's nests, cloves, ebony, maws, gambir raitans, anndal-wood, tin, dragons' blood, mother-of-pearl, gold, eagle-wood, jamin. Chins, like every other country which is densely inhabited, is deficient in the supply annual property of the country which is densely inhabited, is deficient in the supply annual property of the country which is densely inhabited, is deficient in the supply annual property of the country of the supply of the state of the supply of the country of the supply of the

CANTON, or QUANO-TCHEOU-FOU, the emporium of the foreign trade, is seated in lat. 23° 7 N., long. 113° 14′ E., on the N. side of the Choo-kiang or Canton river, 80 miles distant from the open sea. Vessels in the regular trade proceed first to Macao [Macao], at the entrace to the estuary, where they are reported to a Chinese officer, who, on receiving antisactory answers to his including a station of the river. They then proceed upwards to Whampoa, the shipping station, situated about 14 miles below Canton. The city is walled, and with the suburbs, which are nearly of equal extent, contains a population of about a million. Europeans are not admitted within the gates; their business is transacted at factories situated in the S. W. suburb, on a muddy flat contiguous to the river. There are at factories attuated in the S. W. suburb, on a muddy flat contiguous to the river. There are at factories attuated in the S. W. suburb, on a muddy flat contiguous to the river. There are at factories attuated in the S. W. suburb, on a muddy flat contiguous to the river. There are at factories attuated in the S. W. suburb, on a muddy flat contiguous to the river. There are at factories attuated in the S. W. suburb, on a muddy flat contiguous to the river. There are at factories are incommodious. They belong to a body called the Hong or licensed mechants; of whom every vessel is required to have one as security for the duties, and for the conduct of the crew. These merchants never hestate to undertake the responsibility for any ship that offers; and although the law declares that foreigners shall trade with them only, this is evaded by the purchase of a small quantity of goods from one of their number, and, under a set of license from him, a traffic is then openly carried on with the outside services, or native generally. Shipmasters are required to declare that they have brought no opinum.

Trade is conducted with punctuality and despatch. The number of foreign merchants about 100, mostly British, or Americans, with Parsees and

defray the expenses of the establishment.

Measures and Weights.—The covid of 10 punts = 14 625 inches, or \$2 covids = 13 Imp. yards; and the li of 180 fathoms = 632 Imp. yards; and the li of 180 fathoms = 632 Imp. yards; 300 lis = 1 degree; there are no measures of capacity, liquids and grain being sold by weight.

The tael of 10 mace, 100 candareens, or 1000 cash, = 5833 troy grains); the catty of 16 taels = 1 lb. avoird.; and the pecul of 100 cattles = 1333 lbs. avoird. Hence 3 peculs = 400 lbs. avoird.

84 cattles = 1 cwt., and 12 taels = 1 lb. avoird.

Money.—Accounts are stated by foreign merchants in dollars and cents; but by the Chinese in taels (kang), of 10 mace (keer), 100 candareens (/un), or 1000 cash (/e), which, except the last, however (a small piece of copper and xino with a square hole in the middle), have no representatives in coins, and are rather money weights. The tael is the weight (1-208 oz. troy) of spece, or silver reputed to be pure, and as such would be worth about 6s. 6d; but it is commonly valued among foreign merchants according to its rate of exchange for dollars. In converting taels of account into dollars, 720 taels are reckoned equal to \$1000; though in weighing money 717 taels are reckoned for \$1000, making the value of the tael of dollar silver about 5s. 10d. This is, however, subject to variation.

The fineness of the precious metals is expressed by dividing their weight into 100 equal parts called touch,—an ingot of \$4 touch being understood to contain 94 parts of pure metal and 6 of alloy. The spece silver used in ingots, as a substitute for money, is never perfectly pure; in commerce it is seldom found above 96 touch.

alloy. The spece silver used in ingots, as a substitute for money, is never perfectly pure; in commerce it is seldom found above 96 touch. That received of late years for opium at Lintin has been found to contain a considerable admixture of gold, which has enhanced its value. Remittances to China may be made either direct or in bills on Calcutta, Madras, or Bombay, to be sold in Canton. At Canton, bills on London are drawn at 6 months' sight, the usual rate being about 4s. 10d. per dollar.

d valorem, may be levied on shipping, in order is

Monies, Duties and Port Charges.—The expert sal
import duties are always paid by the Chines,
so that they appear mixed up with the price of
the articles, and the foreigner only knows that
they exist. In the Canton commercial gaids
there is a list of the duties on a few article.
These are specified taxes upon the quantity;
and a few examples of their operation as at wellowers duties may be here given, taking prices as
they stood in 1834. The duty on English iss
amounted to 18 per cent.; on Indian coiss
wool, 14 per cent.; on Bohea tea, 20 per cent.;
and on Congou, 10 per cent.
Vessels at Whampoa are subject to a variety
of charges; on the Glenels, of 857 tons burden,
the whole were stated by Mr Martin to amount
to 4959 dollars; of which, measurement charge,
\$2333; cumshaw or present, composed of estrepot, clearance, and other fees, \$2223; fees the
linguist and comprador, pilotage, bar-boats, &c.
\$373. But vessels loaded with rice are accepted
from the measurement charge; also from the
entrepot and leang-tous fees, comprising the
greater part of the cumshaw being the same
on all), joined to the contraband nature of the
opium trade, have led to an extensively orgaized system of smuggling at Lintin. At this
island, situated at the mount of the river, small
vessels thranel, here led to an extensively orgaized system of smuggling at Lintin. At this
island, situated at the mount of the river, small
vessels that the curpose into large cost:
ships are also stationed here with rice, which
where the price current states articles as deliversels in the course of the opium trade, and situthey smurgling vessels lie at the same station;
and even the price current states articles as deliversels in the course of the opium trade, and situthere is a stationed here with rice, which
where the price current states articles as deliversels in the course of the opium trade, and situtimperial fleet,—a smidlent proof, if any werwanting, of the corruption of the native

In the preceding article, we have confined our attention to the course of trade as it existed prior to the seizure of the British superintendent, Captain Elliot, by Commissioner Lin, in April 1838. A narrative of the hostile operations which followed that event would be out of place, here; but should any new arrangements be made with the Chinese government before the work is completed, they will be noticed in a supplement. For other details we refer to the articles Optum and Table

CHINA-ROOT, a large tuberose knotty root, of a dark reddish-brown colour in the outside and reddish-white within, produced by a species of smilax (Smilax China). It was formerly imported from China, and employed in medicine, but of

aster years it has been much neglected by European practitioners. Various species if smilax are common in Jamaica, where the root is in great repute, and held equal a quality to the oriental kind. (Ainstie's Mat. Indica.)

CHINCHILLA, a little quadruped(Chinchilla lanigera) celebrated for the beauty if its fur, which exceeds in warmth and softness that of any other animal, and use long been known as an expensive and useful article in the dross of ladies. The try, or rather wool, is of an ash-gray colour, and sufficiently long for spinning. In what the creative is six inches from the rose to the root of the tail, with small gth, the creature is six inches from the nose to the root of the tail, with small to be to the foot muxile, teeth like the house-rat, and a tail of moderate length. It belongs to the Rodensia, or gnawing animals, and lives in burrows under ground, a the open country, in the northern provinces of Chili. [Fuz.] CHINTZ (Du. Sits. Fr. Indiannes. Ger. Zitze. It. Indiane. Por. Chitas. Ras. Siz. Sp. Chites, Zerazo), a peculiar style of fast-printed calico, in which

igures of many different colours are impressed upon a white or light-coloured

CHLORATE, or OXYMURIATE OF POTASH, an interesting compound of thioric acid and potash, which, when strongly triturated, crackles, throws out parks, and becomes luminous. It is extensively manufactured in consequence of

ts use in the preparation of light-matches, and a detonating priming for firearms baying percussion-locks.

CHLORIDE OF LIME, on BLEACHING POWDER, is prepared by passing theorine into chambers containing fresh slacked lime in fine powder, by which the gas is copiously absorbed, with extrication of heat. It is a dry white powder, possessing a faint odour of chlorine, and a strong penetrating taste. When agitated with water, a portion is dissolved; and the solution, called bleaching liquor, contains both chlorine and lime. This compound is extensively used as a bleaching material. Its power for this purpose, and consequently its commercial value, may be estimated by its action upon a solution of indigo of known strength (Ann. of Phil. xxiv. 218). The composition of bleaching-powder is variously stated. "A pecimen of chloride of lime of the best quality usually sold in Loudon, consisted of 1 equivalent of chlorine, 2 of lime, and 2 of water" (Brande's Chemistry). Chloride of lime is also used for fumigation, from its possessing the property, when exposed to air, of checking contagion or destroying noxious effluvia.

CHLORIDES OF POTASH AND SODA.—These compounds likewise possess bleaching

CHORDES OF POTASH AND SODA.—These compounds likewise possess bleaching properties, but the price of the alkalis has led to their being superseded for general purposes by the chloride of lime, though they are still used by some bleachers and ralico-printers for their more delicate processes. The chloride of soda is also employed as a substitute for ashes in various manufactures.

CHLORINE, the most energetic of the chemical elements, is obtained by the action of muristic acid on peroxide of manganese. When pure, it is a greenishyellow coloured gas, which has an astringent taste, a peculiar, disagreeable odour, yellow coloured gas, when has an astringent taste, a peculiar, disagreement dutor, and violently irritates the nostrils, windpipe, and lungs, when inhaled. The solution, which is made by transmitting a current of chlorine gas through cold water, has the colour, taste, and most of the other properties of the gas itself. Of these, the most important is its bleaching power; it is also a powerful antiseptic, and destroyer of contagious matter and of bad odours; and hence forms an important ingredient

in many useful substances.

CHOCOLATE (Fr. Chocolat. Ger. Schokolate. It. Cioccolata. Por. & Sp. Chocolate), a kind of paste or cake, chiefly prepared with the triturated cocon-nut. (Theorems cacao) after having been roasted, and other ingredients, the chief of which are sugar, vanilla, and a little cinnamon. It abounds with nutritive matter, but contains an oil which is of difficult digestion. A small quantity only is used in

this country, which is nearly all of British manufacture. Foreigners generally prefer the Spaniah chocolate, but ours is made with more care, and is less oily.

CHOSE IN ACTION, an English law term, denoting that kind of property of which the owner is not in the actual occupation, though he has a legal right en-

titling him to obtain the possession by a suit.

CHROMIUM, a metal resembling iron in colour, brittle, and difficult of fusion.

Sp. gr. 5-9. It is rarely to be found in its metallic state, but several of its compounds are used in the arts. In commerce, it chiefly occurs in the forms of chromate of iron and chromate of lead.

CHROMATE OF IRON, a compound of oxide of chrome with protoxide of iron, is

found in Unst in Shetland, in France, and near Baltimore in America. It occurs massive, and in octahedral crystals of a blackish colour, and imperfect metallic lustre. Sp. gr. 4.3. It is used in the manufacture of chromate of potash.

CHROMATE OF LEAD, or Red Lead, is found native in the gold mines of Beresof in Siberia, in the Ural Mountains, and in Brazil, and is easily prepared by mixing chromate of potash with a soluble salt of lead. It occurs massive and crystallised;

colour deep orange-red; when pulverized, orange-yellow. Sp. gr. 6. It is a valuable pigment, and is used both in oil and water colours, in calico-printing, and in dyeing. Chromate of Potash is a salt of a bitter disagreeable taste; crystals yellow. Sp. gr. 26. The Bi-chromate of potash is prepared from the chromate; it has a bitter penetrating metallic taste. Sp. gr. 198. This salt is largely manufactured in Glasgow for the use of calico-printers.

in Glasgow, for the use of calico-printers.

The other compounds chiefly in use are the Oxide of Chromium, employed to give a green colour to glass and to porcelain, and Chromic Acid, which, from its property of destroying most vegetable and animal colouring matters, is advantageously

employed in calico-printing.

CHRONOMETER. [WATCH.]

CHRYSOBERYL, a gem much prized when transparent and free from flaw.

Its colour is green, sometimes with a yellow or brownish tinge, and occasionally presenting internally an opalescent blueish-white light. It occurs crystallized, and in rolled fragments. Sp. gr. 37. Localities, Connecticut, Ceylon, and Brazil from whence the finest specimens are procured. (Phillips.)
CHRYSOLITE, an ornamental stone of a bright yellow colour, sometimes tiaged

with green or brown; transparent or translucent; and possessing double the power of refraction. It is found in angular, or somewhat rounded crystalline masses, and in prismatic crystals. Sp. gr. 3.4. The best specimens are brought from Egypt. CHRYSOPRASE is a rare pale-green calcedony, found in Upper Sienia and Vermont, which owes its colour to the presence of nickel. It loses the delicacy of its original hue by being much handled or worn as an ornament: it is, however,

its original hue by being much handled or worn as an ornament: it is, however, much prized by jewellers, and usually cut into a convex form.

CHUNAM, in oriental commerce, is quicklime made from calcined shells.

CIDER (Fr. Cidre. Ger. Zider, Apfeluein), the wine of the apple, is made in large quantities in the English "cider counties," which lie something in the form of a horse-shoe around the Bristol Channel. The best are Worcester and Hereford on the N., and Somerset and Devon on the S. In Ireland, it is made of good quality in the counties of Waterford and Cork. Generally speaking, those apples that are considerably astringent, and are unfit for the table or culinary purposes, make the best cider. From 24 to 30 bushels of fruit are required to make a hogshead, the price of which varies from £2 to £5, according to season and quality. The harvest is in September, but the liquor is not fit for sale until March; it noganead, the price of which varies from £2 to £5, according to season and quanty. The harvest is in September, but the liquor is not fit for sale until March; it improves by keeping. Cider is made in Germany, Belgium, and Normandy; and in the United States it may be considered as the common beverage of the great body of the people, except in large towns.

An annual license to retail cider in England is granted by the Excise, on an application similar to that required for a beer license [Beer], the payment being £3, 3a., if the liquor is to be drunk on the premises; £1, 1s., if it is not (4 & 5 Wm. IV. c. 85, and 3 & 4 Vict. c. 61). The daty of 10a a-barrel on cider was repealed in 1830.

CINCHONA. [PERUVIAN BARK.]
CINNABAR (Fr. Cinnabre. Ger. Zinnaber. Sp. Cinabrio. It. Cinabro), a

CINNABAR (Fr. Cinnabre. Ger. Zinnabre. Sp. Cinabrio. It. Cinabre), a mineral ore, consisting of mercury combined with sulphur, from which quicksilver is generally obtained by distillation. A similar compound, prepared artificially and powdered, forms the pigment termed Vernillon.

CINNAMON (Du. Kaneel. Fr. Cannelle. Ger. Zimmet, Kanehl. It. Canelle. Sp. Canela. Por. Canella), a valuable aromatic bark obtained from a small tree, a species of Cinnamomum, found in Ceylon. The tree is seldom peeled before the ninth year, and the proper time is from May to October. After the bark is removed, it is firmly bound up for about 24 hours, during which time it undergoes a kind of fermentation, which facilitates the separation of the outer bark from the epidermis and green matter under it, which are carefully scraped off the Caylon. epidermis and green matter under it, which are carefully scraped off the Caylon cinnamon. The substance then speedily dries, contracts, and assumes a quilled or pipe appearance. These pieces or quills are inserted into each other, the smaller being surrounded by larger ones. It is then carefully examined, sorted, put up into bundles, and wrapped in double cloths made of hemp. The interstice between the bales are filled with black pepper, a mode of packing originally practised by the Dutch, and scrupulously adhered to by the English, as it is said to both spices. The best Ceylon cinnamon occurs in pieces about 40 ng, each containing from six to eight quills or rolls. It is of a light lour, nearly as thin as paper, smooth, shining, admits of a considerable bending before it breaks, fracture splintery, has a pleasant warm aromatic ightly astringent, with a mild degree of sweetness. When chewed, the case soft, and seem to melt in the mouth. Other varieties of cinnamon rade are coarser and thicker, and are not so pungent and sweet. The of the materia medica, but is chiefly employed as an accompaniment to licines

on and cassia differ from each other in little except the degree in which stic principle exists in them. There are many contradictory statements species of Cinnamomum from which they are obtained. According to the nt authorities, cinnamon is obtained from two distinct species, but it is r uncertain which out of several yields cassia. The best cinnamon is from the C. Zeylanioum (Blume) indigenous only to Ceylon, but cultivated Brazil, Guiana, and elsewhere; and that of China is said to be the produce drematicum of Nees Von Esenbeck.

son is often adulterated with cassia or cassia-lignea, but the latter may distinguished by its fracture being smooth, and by its slimy mucileginous hout any of the roughness of true cinnamon. It is also sometimes mixed ions which have been deprived of their essential oil,—a fraud which can

ions which have been deprived of their essential oil,—a fraud which can isstinguished by the weaker smell and taste.

Is supplied with this article almost wholly from Ceylon, of which it forms upport. It was formerly the subject of a monopoly, but though this is, it is still liable to the excessive export duty of 3s. per lb., levied by the srament. As cassis lignes, however, can now, since the opening of the de, be obtained at Canton for about 3d. per lb., this cheap commodity is ng itself, for many purposes, for the superior cinnamon of Ceylon. The f the latter annually imported averages about 500,000 lbs. The soon in this country at present is, however, only about 16,000 lbs. The son in this country at present is, however, only about 16,000 lbs. The annual morted is re-exported chiefly to Germany, Holland, Belgium, France, aly, West Indies, United States, and Mexico.

endon market four qualities of cinnamon are distinguished, the price of which in bond resent (Jan. 1841) from 3s. 3d. to 7s. 9d. per lb. cinnamon weighs 92 lbs. avoirdupois.

ION-OIL, one of the most powerful stimulants in the materia medica, is prepared from the coarsest part of the bark, by maceration in sea-water, distilling with a slow fire. The finest has the flavour of cinnamon, and se a considerable mixture of the clove taste. It is sometimes adulterated

oils of cassia, cherry laurel, or bitter almonds.

AMON-STONE, a precious stone of a red colour, with occasionally a r orange-yellow tinge; translucent, rarely transparent, lustre resinous.

5. It is commonly found in masses, which are full of fissures, and rarely fit for cutting. Chief localities, Ceylon and Brazil.

UE PORTS, a Norman term applied to the towns of Sandwich, Dover, owners, and Hastings, which were severed by William I, from the administration of the counties to which they belonged and arceted into a kind of

omney, and Hastings, which were severed by William I. from the adminof the counties to which they belonged, and erected into a kind of
jurisdiction, with the view of securing his communications with the
j, and rendering this maritime line one of the grand outworks of the
They were invested with valuable privileges, and placed under the
of Dover Castle, with the title of Lord Warden of the Cinque Ports.

o original ports were afterwards added, Winchelsea and Rye, and twentyrdinate ports or members,—the jurisdiction of the whole collectively
from Birchington, near Margate, in Kent, to Seaford in Sussex. The
ion of the Cinque Ports was almost entirely broken up by the Parliaand Municipal Reform Acts; but the warden still possesses an admiralty
on, with the execution of writs and custody of debtors.

ILATING MEDIUM, a term applied to "all instruments of interchange
the productions and the revenues of the country are distributed; every

the productions and the revenues of the country are distributed; every is serves and is received as a mode of payment, or which constitutes the sensey-price which appears in price-currents." (Mr Tooke's Evidence, Par. Banks of Issue, 1840; Q. 3285.)

Arrow is the amount of such currency in use. When the term is used in

to a bank, it means the amount of its paper issues.

CITRIC ACID is obtained by a chemical process from lemon or lime juice. They have a sour meta, and are soluble in somewhat less than their own weight of cool and half their weight of boiling water. They also dissolve in alcohol. The average proportion of citric acid afforded by a gallon of good lemon juice is about 3 or. This acid is prepared by a few manufacturers upon an extensive scale. It is employed by called printers; while in the form of hime juice it is used as an acidinous drank, and in preventing scurvy. With salifiable bases it forms sairs called carriers, which are applied to various purposes. (Brand's Chamiltonian Control of the called carriers, which are applied to various purposes.

CITRON Fr. Citronat verd. Ger. Succade. It. Confetti di codro. CITRUN'Fr. Circumst verd. Ger. Succeede. Is. Confetti di cedro. Sp. Aciton verries, the fruit of the Circus medica, a tree growing in Madeira, Spain, Italy, Persua, and other piaces. The fruit is oblong, five or six inches in length, warted and furrowed with a rough yellow rind, and a subacid but edible pulp. It is chiefly valued, however, for the fragrance of the rind, from which a delicate sweetment is prepared. There are a great variety of citrons. The fingered citrons at a large kind, much esteemed by the Chinese, who place them upon poresist dishes, and have them in their apartments to fill the air with fragrance. Another variety is in great demand by the Jews, who use it as a conserve at their Feast of Tabernacles. Citrons are generally imported in salt and water, and sometime preserved with stear

preserved with sugar.

CIVET, a valuable perfume obtained from the civet cat (Viverra civetta), a native of Brazil, Guinea, Madagascar, and the East Indies; but of which numbers are kept for commercial purposes in Holland. This perfume is produced by but sexes, and is contained in two cavities or pockets placed beneath the tail; these cavities are smooth internally, and covered with numerous small porces, connected with the glands from which it is secreted. It is of a clear yellowish or browsish colour, about the consistence of honey, and uniform throughout. Undiluted, the smell is offensively strong, but when mixed with other substances, it becomes what some consider a fragrant perfume. Civet was formerly in high repute in Europe, but is at present little used, excepting in the composition of some kinds of perfumery, to increase the power of other scents. When genuine it is worth from 30s. to 40s. an ounce.

CLAFTER, a name given to the fathom in Germany and Switzerland. native of Brazil, Guinea, Madagascar, and the East Indies; but of which numb

CLAFTER, a name given to the fathom in Germany and Switzerland.

CLARET, a name given in this country to the red wine of Medoc, imported from Bordeaux, or more commonly a mixture of that and the wine of Ben in Spain, or some full-bodied French wine. In France, Clairet is a general name for all rose-coloured wines. [WINE.]
CLEARING A SHIP is registering her name and cargo, on leaving a port,

CLEARING A SHIP is registering her name and cargo, on leaving a purin the books of the customhouse.

CLEARING-HOUSE. [Bank.]

CLOCK (Fr. Horloge. Ger. Wanduhr, Uhr, Grosse-Uhr), a timepiece constructed on the same general principles as the watch, but having its motion regulated by a pendulum, instead of a balance and spring. The early history of clocks is enveloped in obscurity; but the invention of the pendulum clock is supposed to have occurred about twenty years after the discovery of the isochronal property of the pendulum by Galileo in 1639. Many of the most important improvements on the machinery of the clock have been the work of Eagortant improvements on the machinery of the clock have been the work of Eagportant improvements on the machinery of the clock have been size work as a London lishmen; of these may be mentioned the anchor escapement of Clement, a London clockmaker, in 1680, Harrison's pendulum, and Graham's dead-beat escapement. The chief seat of the clock manufacture of the United Kingdom is London. As in the chief seat of the clock manufacture of the machanism of the clock are made by the case of watches, the different parts of the mechanism of the clock are made by different sets of workmen, and polished and adjusted by others. The foreign clocks imported into the United Kingdom consist chiefly of German or Nuremberg wooden clocks. [WATCHES.]

Clockmakers are bound to engrave upon the dial-plate their name and residence.
The importation and expertation of clocks and watches are regulated by the act 3 & 4 Wm. IV.
c. 52, \$\frac{5}{2}\$\$ & 104. [Customs.]
Clocks and watches for private use, however, not being marked in the manner required by the said act, may be admitted on payment of the proper duty, upon the party making a declaration of his entire ignorance of the law at the time he perchased the clocks and watches, and that they are for his own private use. (T. O. September 4, 1828.)

CLOFF, the name given to a small commercial allowance or deduction (commonly 2 lbs. per bale), made from the original weight of some kinds of commodities on their sale. It is now nearly obsolete.

CLOVER-SEED (Du. Klaver-saad. Fr. Semence de trèfie. Ger. Kleesaat), the reduce of a plant (Trifolium) of which there are two principal kinds: red clover, biganial; and white or Dutch clover, a perennial. Red and white clover seeds re largely imported from Germany, Holland, Belgium, France, and the United tates; and about 100,000 cwts. are annually entered for home consumption. As he foreign seed frequently contains weeds, its quality should be examined by manifest the majoritored thum to the sample and looking to the salver and ressing the moistened thumb to the sample, and looking to the colour and lumpness of the seeds which are turned up.

An acre of clover will, on good land, produce about three tons and a half of ry hay; of which two tons will be procured from the first cutting, and one and half from the second; on highly manured land, greater crops are obtained. CLOVES (Du. Kruidnagelen. Fr. Clous de girofte. Ger. Gewirznelken. It. lersfens. Por. Cravos da India. Sp. Clavillos. Rus. Gwosdika), the unexpanded

ried flowers of the clove-tree (Caryophyllus aromaticus), a native of the Moluccas.

They have somewhat the form of a nail. Their colour should be of a deep pitchrown, internally reddish; their smell strong, peculiar, and agreeable; and their sate warm, acrid, and aromatic. The best are large, heavy, brittle, but not rumbly, and when pressed, exude a little oil. When light, soft, wrinkled, dirty, ale, and without smell or taste, they are to be rejected, having probably been teeped in water before being dried (Duncan's Dispensatory). Europe was for long time supplied exclusively from Amboyna, where the cultivation of the pice is monopolized by the Dutch; but the clove-tree has now been carried to most the tropical parts of the world, and particularly to Sumatra, and the western arts of the Indian Archipelago, to Guiana and Brazil. It is also cultivated in Itauritius; but the cloves are of inferior quality. Those of Amboyna are reckoned be best. The average quantity of this spice entered for home consumption is about 00,000 lbs

CLOVE-OIL. Cloves yield by distillation nearly one-sixth of their weight of mential oil, of a deep red colour, having the flavour of the clove, but comparatively milder. Sp. gr. 1°034. It is a powerful stimulant.

COACH, CARRIAGE. The coachmaking trade is carried on principally in Leadon and Edinburgh, and to a considerable extent also in most large towns have ghout the kingdom. The number of persons employed in this manufacture a estimated at about 6000. Besides making coaches for sale, a number of manufacture are narrially engaged in the stage-coach business by lending out rehicles. between are partially engaged in the stage-coach business, by lending out vehicles to speculators, and keeping them in repair, in return for about 23d. or 3d. for yeary mile travelled. A few are exported to India and other places; but almost none are imported,—a circumstance attributable partly to the state of excellence to which the manufacture has arrived in this country, and partly to the high import duty on foreign carriages.

Mell Coaches are under the management of the Post-office. Hackney Coaches are subject to special regulations in different districts: the backney and stage carriages of London are regulated by the acts 1 & 2 Wm. IV. c. 22, and 1 & 2 Vict. c. 79; the first of which imposes a license-duty of £8 to keep and let to hire any backney carriage, besides 10s. weekly during the continuance

Stage Carriages, or all carriages where separate fares shall be paid by passengers for places Carriages, are subject in Britain to the following duties and regulations, in terms of 2 & 3 Wm. IV.

2. 19; 3 & 4 Wm. IV. 48; and 2 & 3 Vict. c. 66:—

For every original license to be taken out yearly by the person who shall keep any stage £ s. d. carriage, namely, for each carriage.

5 0 0 And for every supplementary license for the same carriage, for which any such original license shall have been granted, which shall be taken out in any of the several cases provided for by the act during the period for which such original license was granted. O 1 0 And in respect of every mile which any such stage carriage shall be licensed to travel, the following rates of duty per mile, namely,—If licensed to carry not more than 6 passengers, ld. per mile; more than 6, and not more than 10, 124, per mile; and for each 3 additional passengers, sd. per mile.

The proprietors of railways in Britain shall pay for all passengers conveyed by hire in carriages

sengers, 4d. per mile.

The proprietors of railways in Britain shall pay for all passengers conveyed by hire in carriages at the rate of 4d. per mile for every four passengers so conveyed; and they are required to give security that they shall keep regular accounts of the same, and pay the duties. The Treasury is, however, authorized to compound for these duties.

Duties shall attach on every house let for hire, or used either as a saddle-horse, or for drawing any carriage, and in respect of every horse of any mourning coach or hears, except for drawing any stage carriage or hackney carriage, going no less than ten miles from the Post-office, nor any fish cart.

Same carriages, the roof of which shall not be more than 8 feet 9 inches from the centre of the track

office, nor any fish cart.

Sage carriages, the roof of which shall not be more than 8 feet 9 inches from the ground, and
the bearing of which on the ground shall not be less than 4½ feet from the centre of the track
of the right wheel to the centre of the track of the left wheel, if licensed to curry not more
than 9 passengers, shall be allowed to carry not more than 5 outside; 10 to 12 ditto, 8 outside; 13 to 15 ditto, 11 outside; 16 to 18 ditto, 12 outside; and if licensed to carry any greater

COA 160 COA

number than 18, shall be allowed to carry not more than 2 additional passengers outside for every 3 additional passengers licensed to carry, under penalty of £5. Driver, guard, said children in lap, not to be counted as passengers; 2 children under 7 years to be reckosed at 1 passenger. No person to sit on luggage on roof, nor more than 1 besides the driver; penalty £5. Justices, road-surveyors, toll-keepers, &c. are authorized to cause carriages and laggage to be measured, and passengers counted.

The other regulations have reference chiefly to the name-plates of the proprietors, and the conduct of the driver and guard.

Carriages with four wheels or more.

## ASSESSED TAXES ON CARRIAGES.

PRIVATE CARRIAGES.										
No.	Each Carriage.	No.	Each Carriage.	No.	Each Carriage.					
1 2 3	£ s. d. 6 0 0 6 10 0 7 0 0	4 5 6	£ s. d. 7 10 0 7 17 6 8 4 0	7 8 9	£ a. d. 8 10 0 8 16 0 9 1 6					

and so on at the same rate for any nu such carriages.	ш	oer	Oı
For every additional body used in the	£	•	a
same carriage			
Carriages kept to be let for hire with	•	•	•
post horses, each	3	Λ	0
			ŏ
If drawn by one horse, each	*	117	v
Carriages let by coachmakers without	_		_
horses, each	Ø	U	0
Carriages with two scheels.	_	_	_
Each carriage for private use	3	5	0
Ditto kept for hire with post horses	3	0	0
Ditto drawn by two or more horses or			
mules	4	10	0
For every additional body used in the			
same carriage	1	11	6
Reduced Duties by 1st Wm. IV. c. 35.	•	••	•
Four-wheel carriages with each wheel			
of less diameter than 30 inches, drawn			
by ponies or mules above 12 hands			
and not above 13 hands in height,	_	_	
_each	3	5	0
Carriages used by common carriers,			

SON CARRIAGES.

Encaptious.—Carriages with less than 4 whest, not kept for hire or profit (except for the coverance of prisoners or paupers), and draws by one horse, mare, or gelding, or mule only, and not otherwise, whatever may be the form or construction of such carriage, or the materials with which the same shall be built or fitted up; provided that the price or value of such carriage, or the materials together with the canhion or conhinous, anderey or any other article or thing used therewith, or belonging thereto, shall not exceed, or at any such carriage must have the name, place of abode, and occupation of the owner, painted a straight lines, in white upon a black ground, or had been on the country of the body of such carriage, or if there be no back part of the body of such carriage, or if there be no such panel of the right or off side; or if there be no such panel of the right or off side shaft, in Romandareters, in words at length, each letter being ess inch in height, and of a proportionate breath, and in such plain and conspicuous manner that the same shall be at all times visible and legical in terms of 6 & 7 Wm. IV. c. 65, and I Vic. c. 61.

Carriages not let for hire, with less than ber

an in vertice to C. Ci.
Carriages not let for hire, with less than four wheels of a diameter under 30 inches, where the same shall be drawn by ponies or mules not exceeding 12 hands high.

Coaches were introduced into England about 1570, and by the year 1600 were in general use among the wealthy classes. Prior to their introduction, the only mode of travelling by land was on foot, on horseback, or in litters,—the use of the last, however, being confined to the sick, to ladies of rank, or to the carriage of the dead. "When the daughter of Henry VII. repaired to Scotland in 1803, she travelled for the most part on a 'faire palfrey,' two footmen in her train, carrying one varey riche litere, borne by two faire coursers varey nobly drest; in the wich litere the sayd quene was borne in the intrying of the good townes or otherways to her good playsur." As l'alkeith she was met by her future spouse, James IV.; and the royal lovers made their entry labe the capital, 'the kying monted upon a pallefroy, wyth the quene behynd hyms,' and so rode therew Edenborough" (New Edinburgh Almanac, 1839). Hired coaches were not introduced until 1785. In 1837 here were 54 four-horse, and 49 pair-horse mail coaches in England. The greatest speed attained by any of these was 104 miles per hour, the average of the whole being 8½ miles per hour. There were besides 30 four-horse mails in Ireland; and 10 four-horse mails, and 4 pair-horse mails in Scotland. The number of licensed stage-coaches, including mails, in 1837, was 3026; of which about one-half (1847) began or ended their journeys in London. The amount of revenue derived in 1837 from earlages of all kinds (exclusive of that from horses) was £545,236.

COAL (Dan. Steenkull. Du. Steenkoolen. Fr. Charbon de terre. Ger. Steinkohlen. It. Carboni fossili. Por. Carvoes de terra. Rus. Ugolj. Sp. Carbones de terra. Sw. Stenkol) is the result of the mineralization of vegetable remains. exists in many parts of the world, but in none is it produced so abundantly as in Britain. The most important English coal-fields are situated in Northumberland and Durham; but coal is likewise found in large quantities in Wales, Yorkshire, Lancashire, Cumberland, Gloucester, Somerset, and in the midland counties. The Scottish coal-fields are chiefly situated in the Edinburgh and Glasgow districts, in Fife and in Clackmannan. In Ireland coal is worked in the counties of Anties, Leitrim, and Kilkenny; but the produce of that part of the United Kingdom is not equal to the consumption.

is of different kinds; as, brown coal, found at Bovey in Devonshire, and in parts of the Continent; pitch coal or jet; glance or anthracite coal, of which is ocal appears to be a variety; and black or common coal:—the last being principally found in this country. Dr Thomson has arranged the different f coal which are met with in Britain into four subdivisions (An. of Phil. Coal which are met with in Britain into four subdivisions (An. of Phil.). The first is caking coal, because its particles are softened by heat, and together, forming a compact mass: the coal found at Newcastle, around ester, and in many other parts of England, is of this kind. The second is sphint coal, from the splintery appearance of its fracture. The cherry coal in Staffordshire, and in the neighbourhood of Glasgow: its structure is nd it is more easily broken than splint coal, which is much harder; it easily ire, and is consumed rapidly, burning with a clear yellow flame. The is cannel coal, which is found of great purity at Wigan in Lancashire; in id it is called parrot coal: it emits a brilliant light, possesses a very a structure, and is peculiarly well fitted for the manufacture of gas. Coal great variety of qualities, as almost every pit has in trade a distinct less.

employment of this mineral in England as fuel extends little farther back E centuries; and it was not until about the reign of Charles I, that it was ral use in London and other large towns. Its consumption has since see with the increase of population and industry, and with the advances in of mining. The invention of the steam-engine, the improved mode of ig the mines introduced in 1810, and the advantages derived from the lamp of Davy (first used in 1815), have greatly facilitated the working of modern times; and since the commencement of the present century, its ption has been more than doubled. At present the annual consumption itsed Kingdom is estimated at 30,000,000 tons, which, at the rate of 7s, per Il amount to £10,500,000,—a sum considerably exceeding the value of the produce of gold and silver throughout the world. Following table exhibits the quantities shipped coastways, and exported to

countries at the different ports in 1839 :-

	Constways.	Exported.		Constways.	Exported.
ENGLAND.	Tont.	Tons.		Tons.	Tuny.
1	****	26,640	SCOTLAND.		
outh	9,940	230	Leith	30,459	18,366
	3,710	6.874	Borrowstounness	126,183	33,029
ster	74,786	3,058		69,383	11,151
	145,057	4,879	Kirkealdy	46,960	7,138
rt	470,820		Greenock		16,011
<b>\$</b>	486,792	25,684	Port-Glasgow	18	3,768
y	141,839		Classes	101,038	20,733
L		24,000			
£	63,221	3,921	Irvine	248,417	19,224
ool	88,111			73,457	
	200 000	103,630	Other ports	2,044	994
ood	22,686	107		-	T
naven	439,188	22,616		699,348	130,565
	50,141	2,432		100	
A	1,259				
itle	2,159,321	558,052	1,000 (100,00,00,00,00,00,00,00,00,00,00,00,00,		
fand			Dublin	225	1,329
003	1,308,778		Other ports		2,386
*********	13,285	28,426	other pores,	1,000	2,000
	132,475	4,802		T	Diam'r.
ports	3,208	2,162		2,088	3,715
	6.591.577	1,315,137	Totals	7.923.013	1.449.417

7,223,013 tons shipped coastways, 336,968 tons consisted of culm, which was most wholly from Swansea, Llanelly, and Milford, and 13,015 tons of cinders, from Newcastle. All coal sent coastways by sea was, in the reign of Wm. shjected to a tax of 5s. per chaldron, which, during the late war, was raised d.; it was reduced in 1824 to 6s., and in 1931 it was repealed; in 1830 the a stalked by this tera amounted to £1,011,862.

as yielded by this tax amounted to £1,021,862.

336 an act (6 & 7 Wm. IV. c. 109) was passed which repealed certain procontained in three previous acts (9 Anne, c. 28; 4 Geo. II. c. 30; and . III. c. 53), by which combinations in the coal-trade to enhance the price lectared unlawful, and which also had the effect of preventing more than rsons from carrying on trade in coals in partnership.

The coal-trade in different parts of the kingdom is regulated by a great variety of local statutes; the shipments from the Tyne by the "Turn act," 6 Geo. IV. c. 82, which provides that every ship must be loaded in her "turn," and the London trade by the act 1 & 2 Wm. IV. c. 76, as renewed (1 & 2 Vict. c. 101) for 7 years in 1838. The chief provisions of the latter are the following:—

years in 1838. The chief provisions of the latter are the following:—

The duties previously payable upon coals commuted for 13d. upon every ton sold within the limits of the city; namely, 8d. per ton payable to the fund for public improvements; 4d. per tos to the corporation of London; and 1d. per ton to the coal market. Coal Exchange to continue vested in the corporation of London; and to be an open market, \$\frac{3}{5}\$, 4. Court of Aldermes may make by-laws to regulate the market, \$\frac{3}{5}\$. 2. Coals to be sold by weight; and the chaldron measure formerly used to be reckoned equal 25\frac{1}{2}\$ cvts., \$\frac{5}{5}\$ 43, 44. With coals exceeding 560 lbs. delivered from any lighter, or from any wharf within 23 miles of the General Post Office, the seler shall deliver to the purchaser immediately on arrival, and before unloading, a ticket specifying the name of the coal, and the quantity; and a weighing machine is directed to be carried with every wagon, and the carman to weigh gratuitously any sack chosen by the purchaser, moder penalties of £20, \$47\$. Coals above 560 lbs. to be delivered in sacks containing any weight, such being first mentioned, and may be delivered in bulk if the purchasers think fit; but the weight of the cart and coals therein shall be previously ascertained by a weighing machine, and the salar's ticket shall state the weight of the cart and of the coals therein, under penalty of £50.

The consumption of coal in London in the year 1837 amounted to 2,626,997 tons, which, with the exception of 18,735 tons Scotch, 33,259 tons Welsh, and 14,963 tons Yorkshire, were brought almost wholly from Newcastle, Sunderland, and Stockton; the number of vessels which entered the port of London with ceals in the same year was 8720. In 1838, the consumption of London was 2,552,321 tons, and in 1839, 2,611,616 tons.

Of late years considerable interest has been excited both in and out of Parisment by a system under which the supply of coals to the London market is limited when the prices are below certain defined rates. It would appear, that for the ostensible object of preventing an undue fluctuation of prices, an arrangement, called "The Limitation of the Vends," has (though subject to occasional interruptions) long existed among the coal-owners in Durham and Northumberland, by which the quantity to be raised from the different collieries is apportioned according to the probable demand. "When," says Mr Brandling, "it is understood by the coal-owners that all the parties interested in the coal-trade on the Tyne and Wear are willing to enter into an arrangement of this nature, a representative is named for each of the collieries; these representatives meet together, and from amongst them choose a committee of nine for the Tyne, and seven for the Wear. This being done, the proprietors of the best coals are called upon to name the price at which they intend to sell their coals for the succeeding twelve months; according to this price the remaining proprietors fix their prices; this being accomplished, each colliery is requested to send in a statement of the different sorts of coal they raise, and the powers of the colliery, that is, the quantity that each particular colliery could raise at full work; and upon these statements the committee, assuming an imaginary basis, fix the relative proportions as to quantity between all they raise, and they give me an imaginary basis of 30,000, and my neighbour 20,000, according to the ensuing month, they issue so much per 1000 to the different collieries; that is, if they issue loo to the 1000, I raise and sell 3000 during the month, and my neighbour 2000; but in fixing the relative quantitities, if we take 800,000 chaldrens as the probable demand of the different markets for the year, if the markets should require more, an increased quantity would be given out monthly, so as to raise th

The criterion by which the coal-owners are guided is the price in the London market. This price, however, is alleged to be very much under the control of the coal-factors, who, it is said, are enabled, by the co-operation of the northern owners, to regulate the number of cargoes to be unloaded, and in this way artificially to elevate the price to the consumer. The regulation of the coal-factors of date 2d February 1837 bears, "That in consequence of the great increase of price of

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<sup>\*</sup> The following are the annual proportions which the committee for regulating the issues have apportioned upon the nominal basis of each colliery in the regulation since its establishment:—In 1834, 645 chaldrons per thousand; in 1835, 768 chaldrons; in 1837, 765 chaldrons; in 1839, 605 chaldrons; in 1839, 644 chaldrons; and in 1840, 656 chaldrons per thousand.

ing connected with shipping and the coal-trade, the following scale be "namely, to admit from 30th September to 1st March, 40 cargoes, when e 23s. 6d.; 50 cargoes when they rule from 23s. 9d. to 24s.; 60 cargoes at 24s. 9d. From 1st March to 1st ch rate is reduced 6d.; and 70 cargoes at 24s. 9d. From 1st March to 1st ch rate is reduced 6d.; and from 1st April to 30th September, a further 1 of 6d. is made on the scale. The price here stated is the wholesale price at the coal-exchange.\* According to Mr Pease, the particulars of the cost on of best house-fire coal (as Bewicke, Craister, Wall's End, Gosforth, and others of a similar quality), from the Tyne, supplied to a London r, assuming the price paid by him to be £1, 12s. 6d., is as follows:—lst, board of a ship in the Tyne, 10s. 6d.; 2d, Charges at coal-market in including city dues, insurance, &c., 2s. 8d.; 3d. Freight to shipowner, g harbour dues, &c., 9s. 4d.; 4th, coal-merchant in London, including g, carting, &c. 10s.; in all, £1, 12s. 6d. (Par. Paper, 1838, No. 475, pp.

thstanding the clamour which has been raised upon this subject, it may be whether any material reduction could be made on the price charged by hern coal-owner, as he is kept in check by the competition of proprietors places, who are not parties to the alleged combination. But the fact cost free on board, in the Tyne, is more than trebled upon the consumer m, shows that abuses must exist in the mode of conducting the trade there; ramination this will be found to be the case. An unnecessary delay occurs scharge of coal-vessels after their arrival in the Thames,—a circumstance must produce an extra charge for freight; while, in unloading and in all set operations, a want of economy is conspicuous, and charges are accuin a manner without parallel in any other port of the kingdom. In Edinituated on elevated ground, 2 miles from the port, the shipping price of the coal is only about doubled on the consumer.

reportation of coals was formerly checked by a heavy export duty of 6s. 5d. spon large, and 1s. 8d. per ton upon small coals; but in 1831 these duties diffied; and in 1835 (4 & 5 Wm. IV. c. 89) they were repealed, with the a of an ad valorem duty of 10s. per cent. when exported in a British ship, 4s. per ton when exported in a foreign ship. No duty is exigible on to the British colonies. As coal can be frequently taken as balls now exported in increasing quantities to foreign countries. In 1839, atty exported was, as already stated, 1,449,417 tons; whereof, France, tons; Holland, 180,348 tons; Denmark, 129,005 tons; Germany, 116,678 tussia, 78,054 tons; Prussia, 83,942 tons; Italy, 30,279 tons; Malta, ons; British America, 50,983 tons; British West Indies, 64,078 tons; states, 52,930 tons; Brazil, 21,066 tons; other countries, 273,693 tons; the value of the whole was £542,609.

now necessary to enter into bond for the due exportation of coals to British possessions; they or any other articles shall be exported in foreign vessels, on payment only of the sundance treaties of reciprocity), security by bond shall be given (for the amount of duty the due landing of the articles so exported in some port of the country to which such il belong, and for the production, within six months, of certificates by the British consult of the due landing of the cargoes, before such bonds shall be discharged: the parties the bond are to be the master and mate of the vessel only, and the stamp-duty on the be resnitted to the party. (Min. Com. Cus. July 12, 1837; Treus. Order, Nov. 7, 1837, 22, 1838)

in regard to the duration of our coal-mines. Some persons perceive in tore of fuel laid up for thousands of years, even at the present increasing onsumption; while others pronounce as confidently that cold and starvatus before five centuries shall have elapsed. The present vast demand, would exhaust our known coal-fields in a calculable time, but we have the 1, or rather unsurveyed, in reserve, to which ingenuity and enterprise will y extend themselves. We have also ground to hope that the present waste a the mine and on the bank cannot always continue, for in the progress of ge we have an assurance, that every year, as it increases the necessity increases the means of economizing our resources. When we consider the ed effect of coal in the steam-engine since the days of Watt, and the saving

disartisfaction exists among the owners of the best coals in the north with the coal-facation in London, which often precludes the best description of coal from being offered till the inferior qualities have been taken off the market by the coal-merchants, and it is as not improbable that some alteration in the present system will be the result.

of fuel which the introduction of the hot-blast, and of anthracite coal in the smeltor net which the introduction of the not-blast, and of anthractic cost in the smeining of iron, promises to occasion, we cannot doubt that a general rise in the price of coal would stimulate ingenuity to the discovery of other improvements by which equal effects might be produced without increase of cost. Such a stimulus is already in some measure supplied by the economy of fuel which the employment of steam vessels in long voyages renders necessary, and from this important results must follow. Meantime, the only legitimate end to be aimed at by speculators on the duration of coal, is the prevention of all waste. If, to the best of our power, we husband our resources, we may safely leave to posterity the management of their own interest,—the task of compensating for a diminution of mineral resources by an increase of mechanical skill and ingenuity.

COASTING-TRADE. [COMMERCE. CUSTOMS. SHIPPING.] COB, a name given in some places to the hard dollar.

COBALT (Fr. Cobalt.), a reddish-gray brittle metal, somewhat soft, and difficultly fusible; it possesses little lustre. Sp. gr. 8-6. The finest specimens are the produce of Saxony. Cobalt is never employed in a separate state, but the impure oxides of the metal, called zaffre and smalts, are extensively used as colouring materials. Cobalt blue, or Thenord's blue, is a beautiful pigment prepared from the phosphate of cobalt, which may sometimes be introduced by painters as a substitute for ultramarine. (Brande's Chemistry.)

COCA, a shrub (Erythroxylon coca) cultivated extensively on the Andes of Peru.

on account of its leaves, which, when dried and mixed with burnt lime, form a stimulating narcotic, which is much used by the Peruvians as a masticatory. The use of coca brings on a state of apathy to all surrounding objects, and its effects are of the most pernicious nature, exceeding even those of opium in the destruction

of mental and bodily powers. A confirmed coca-chewer, or coquero, is said never to be reclaimed. In Peru and Bolivia, the value of this drug prepared annually is estimated at above 25 millions of dollars.

COCCULUS INDICUS (Fr. Coque de Levant. Ger. Fischkörmer. It. Gells di Levante. Malay, Tuba bidij. Tam. Kakacollie verei. Sans. Kakameri), a name given to the berries of the Menispernum cocculus (Linn.) of Malabar. They name given to the berries of the Menispermum cocculus (Linn.) of Malabar. They are about the size of large peas, of a gray colour, and wrinkled surface, and contain a kidney shaped seed within a very thick shell. Four ounces of the nut afford one ounce of the seeds. The shell has little taste, but the seed is poisonous and intensely bitter. Cocculus indicus is said to be employed by some brewers as a substitute for hops, though its sale and use for such a purpose is probinited under severe penalties by 56 Geo. III. c. 58. It is sometimes used externally in medicine. About 2000 lbs. are annually entered for home consumption.

COCHIN-CHINA. [Annam.]

COCHIN-EAL (Du. Conchenitie. Fr. Cochenille. Ger. Koschenitie. It. Coccinions. Por. Cochenilla. Rus. Konssenel. Sp. Cochinilla, grana), a beautiful red dye-stuf, is the female of a small insect (Coccus cacti) a native of Mexico, which feeds on the leaves of the cactus opuntia, from which it is supposed to derive its colour. After being collected from the plants, they are plunged into boiling water to kill them, and

being collected from the plants, they are plunged into boiling water to kill them, and being collected from the plants, they are plunged into boiling water to kill them, and dried in the sun. Cochineal is imported in small rugose inodorous grains, commonly of a deep mulberry-colour, and covered more or less with a whitish down. These insects are preferred which are dry and plump. In the British market the qualities are distinguished by the names Black, Silver, and Fary, the respective prices of which, in bond, were recently stated at 8s., 7s., and 6s. per lb. It is liable to be adulterated by mixture with old insects, composed of mere skin, and with spurious grains manufactured of coloured dough; the latter are detected by the action of boiling water, which dissolves them, while it has little effect upon the genuine insect. Care should likewise be taken that the dark colour has not been communicated by art, which may be discovered by the article having in this case. communicated by art, which may be discovered by the article having, in this case, an unpleasant odour. Cochineal, though affording a crimson solution, is generally used for dyeing scarlet, and is employed chiefly for woollen goods.

The production of cochineal is confined to Mexico and Central America; but, as it comprehends a great value in small bulk, it is frequently used by merchants for

remittances, and is thus imported from many other places besides the countries of production. The consumption in this kingdom was nearly doubled after a great diminution of the duty in 1824; and it has again much increased since the late reduction to 1s. per owt. (1 & 2 Vict. c. 113), which took effect from the 5th January 1839; the average quantity annually entered for home consumption it four previous years having been 170,000 lbs.; whereas, in the year to 5th January 1840, it amounted to 490,000 lbs.

COCKET, a custom-house warrant, given on the entry of goods for exportation, in evidence of their having paid duty, or being duty free.

COCKLE, a shell-fish (Cardium) which abounds in the seas of almost every warm and temperate climate. It is generally found buried in sand near the shore. The species are numerous, and some grow to a very large size. The common The species are numerous, and some grow to a very large size. The common cockle (C. edule) is well known as a cheap article of food in most of the towns on our coast.

COCO, on COCOA-NUT (Pers. Narjiole), is the product of a species of palm (Cocos nucifera) found in all tropical countries. The milk of the cocoa-nut is a pleasant refreshing liquor contained within the kernel while it is yet growing, and which diminishes in quantity as the kernel approaches to maturity. This last has much the taste of the filbert. The importance of the cocca-nut tree to mankind has caused it to be cultivated wherever the climate is favourable to its growth. It is sometimes found throughout extensive tracts, to the exclusion of all other trees. Almost the whole Brazilian coast, from the river San Francisco to the bar of Mamanguape, about 280 miles, is thus occupied; and it was estimated some years ago that about 10,000,000 trees were growing on the south-west coast of Ceylon. The nuts are generally brought to Europe as wedges to fasten casks and other packages in vessels; their freight, therefore, costs nothing. About 400,000 lbs. are annually entered for home consumption.

entered for home consumption.

The cocca palm is from 60 to 100 feet in height, and 1 to 2 feet in diameter; at the top it is crowned with a magnificent tuft of leaves, each about 14 feet in length, and resembling an enormous feather. A good tree produces from 50 to 80, sometimes 100 nuts in a year; and each ant is considered equivalent, as food, to at least 3 oz. of rice. It grows best in the moist low prounds that border the seacoast, or which form the neighbouring islands. Nothing can be more seartiful than these cocca groves. The bare trunks rise like columns to a vast height, and the regular foliage, arching their summits, carries the sye along the vistas, as it were, of a boundless gothic edifice. It is a very prolific tree; flowers are put of the vistas, as it were, of a boundless gothic edifice. It is a very prolific tree; flowers are put of the vistas, as it were, of a boundless gothic edifice. It is a very prolific tree; flowers are put of the vistas, as it were, of a boundless serving for infants' cradles, is manufactured into coarse sackloth. The terminal but accounted a delicary for the table. The leaves are employed for thatching buildings, for making baskets, fences, and torches, besides furnishing the chief diet in Ceylon for the tame elephants; in a young state they are transparent, and are made into lanterns by the natives. The woody ribs of the leaflets are formed into a kind of basket-work for extching fish, and into the brushes and brooms employed for domestic purposes. Good potash is yielded by the ashes, and the latter is used instead of soap by the native washermen. From the unexpanded flower is procured a sweet jutice which is converted into wine, and subsequently distilled into arrack, which is manufactured in very large quantities in the island. From palm-juice is likewise prepared, in great abundance, a coars laid of sugar called pagery. The value of the fruit of this tree can only be fully appreciated in the countries that produce it. The fibrous covering is an admirable substitute

Queen of the parims.

Cocca.-Nur OLL is obtained from the albumen, or white solid matter contained within the shell,
by pressure or decoction; usually the former. This oil is used in lamps, in the manufacture of
candles and torches, in the composition of pharmaceutical preparations; and mixed with dammer
is forms the substance used in India for calking the seams of ships. It is largely imported into the
United Kingdom from Ceylon, and about 30,000 cwts. are annually entered for home consumption.

COCOA. [Cacao.]
COCOON, the oblong roundish ball formed by the silk-worm by winding around itself the silk which it draws from its bowels.

COD (Du. Kabeljaauw, Baukaslja. Fr. Morus. Ger. Kabljau, Bakalau. It. Baccala. Por. Bacalhāo. Sp. Bacalao), the most valuable of the white fish (Gadus Morrhus, Linn.; Morrhus vulgaris, Cuv.) is found universally from Iceland nearly to Gibraltar, and is very abundant on the coast and islands on the E. side of America, from N. lat. 40° to 66°, particularly at Newfoundland. It spawns in our seas about February, and nine millions of ova have been found in the roe of one female. It is in the best condition, as food, from the end of October to Christmas. Two varieties are distinguished in the British seas, the northern or Scotch cod, a blunt-maded lighter, coloured fish: and the southern or Dogger Bank cod a sharperbeaded, lighter-coloured fish; and the southern or Dogger Bank cod, a sharper-nosed, darker fish: both are equally good, and are sometimes taken on the same ground. As cod generally inhabits water from 25 to 40 fathoms deep, its capture is only attempted with lines and hooks. It is voracious, and easily taken; from 400 to 550 fish have been caught at the Newfoundland bank, in 10 or 11 hours, by one man. "In this country, it appears to be taken all round the coast; among the islands to the N. and W. of Scotland it is abundant; most extensive fisheries are carried on; and it may be traced as occurring also on the shore of almost every county in Ireland."—"A change has lately taken place from the ood having shifted their ground. Formerly the Gravesend and Barking fishermen obtained no cod nearer than the Orkneys or the Dogger Bank; but for the last two or three years, the supply for the London market has been obtained by going no farther than the Lincolnshire and Norfolk coasts, and even between that and London, where previously very few fish could be obtained." (Yarrell's British Fishes.)

The Grant Rank of Nonfoundland the celebrated resort for the and fishery is a

The Great Bank of Newfoundland, the celebrated resort for the cod-fishery, is a large rocky shoal extending towards the east of the island, about 600 miles in length and 200 in breadth. The ocean flowing over this vast submarine mountain contains perhaps as much human food as a land territory of equal extent; and although the maritime nations have for several centuries laboured indefatigably in it, not the alightest diminution of fruitfulness has ever been observed. For a long time the fishery was chiefly confined to this bank, and to vessels sailing from European ports. As soon, however, as permanent settlements began to be formed, it was found that the S. E. coast, rocky and deeply embayed, afforded a supply almost equally athest the produce of which could be cured there much more cheaply and exveniently. The bank-fishery was in consequence gradually deserted by the British; and if the French and Americans still carry it on to a certain extent, we may conclude that it is entirely owing to the want of the same conveniency on shore.

The fishery now carried on by our countrymen chiefly extends along the coasts

The fishery now carried on by our countrymen chiefly extends along the costs of Labrador, principally the south-eastern tract opposite to Newfoundland, and separated from it by the Straits of Belleisle. Twenty thousand British subjects are annually employed, with from two to three hundred schooners, on the Labrador stations. About four fifths of what we prepare is afterwards exported to the southern countries of Europe, chiefly for consumption during Lent, and the other fasts of the Roman Catholic church. A great quantity is carried into Newfoundland green or pickled, that is, it is split and salted, but has not been died at the stations. In general, however, it is dried; after undergoing which, and a careful inspection, it is divided into three sorts:—l. Merchantable, of the finest colour and quality. 2. Madeira, which are nearly equal to the first. 3. West India, decidedly inferior, yet capable of standing a sea-voyage, and being kept a considerable time. These last, with the greater part of the Madeira, are destined for the aliment of the negroes in the West Indias. The bank-fish is inferior in appearance to the shore-fish, and, to a certain degree, in quality, from the process of drying (which must be done on shore) being often performed too late, and with fewer conveniences than in the case of the shore-fishery. It is, however, of a larger size, which secures a preference in some markets.

The annual produce of the British fishery of Newfoundland, including the fish carried there from Labrador, at different periods since 1790, was as follows. The quantities stated are quintals of dried fish, each equal 112 lbs., or 1 cwt. avoirdupois.

upote	7.													
1790.	1791, 1	1709	RVO	ra ova	_	quint	als 656,800	1830	_	_	_		guintale	200 177
			-,-		•	3			•	•	•		domest.	
1798,	1799.	1800				•	382,881	1832						619,177
1805						_	526,380	1833			_			863,536
	•		•		•	•			•	•	•		•	
1815	•						1,245,808	1834						674.988
1820							899,729	1835						727,586
1995	_						973 ARA	1836				_		960 364

The state of the fishery may thus be regarded as stationary. The price obtained for cod, however, has varied remarkably. In 1814, it was estimated at £2 per quintal; in 1831, 1832, and 1833, at not more than 10s. In 1834, it rose to about 13s.; but in 1835, again fell to 10s. The value of the 860,354 quintals dry fish, in 1836, is stated in the public accounts at £517,457, of which there were experted, 810,598 quintals, value, £483,638 sterling; the value of the core and pickled fish, in the same year, being, besides, £1665. This, however, was exclusive of the fisheries of Nova Scotia, Cape Breton, Canada, and New Brunswick, the produce of which is stated under these heads respectively. The quantity of fish imported into the United Kingdom, re-exported, and consumed, for a series of years, is stated in the accounts of the Board of Trade as follows, without however distinguishing the portion thereof consisting of cod:—

		1834.	1835.	1836.	1837.	1838.
Imported, cwts		51,974	68,337	86,165	125,133	203,448
Re-exported		17,412	5,360	9,916	13,310	6,574
Entered for consumption	•	34,562	62,752	76,474	111,823	96,874

Great Britain, by the treaty of 1816, ceded to France the right of fishing on the

tores of Newfoundland, from Cape John to Cape Ray, with the islands of St istre and Miquelon; and in 1832, this power employed about 325 vessels, of from 10 to 400 tone each, in her fisheries on the British American coasts and banks, ad 14,000 fishermen; and the produce of their fishery in the same year was about 34,000 quintals, value £200,000 sterling; to protect which the government pays a the average £50,000 in bounties. The French vessels are principally fitted out; St Malo, Bordeaux, Brest, Marseilles, and Dieppe.

The Americans of the United States, by the convention of 1818, possess the pri-lege of fishing along all the coasts within three marine miles of the shore; and curing fish in such harbours and bays as are uninhabited, or, if occupied, with se consent of the inhabitants. Their first spring voyage is made to the banks; se second either to the banks, Gulf of St Lawrence, or the coast of Labrador; the se second either to the banks, Gulf of St Lawrence, or the country of all voyage, is urd, or fall voyage, is again to the banks; and a fourth, or second fall voyage, is so made, sometimes to the banks. In these fisheries they have annually engaged om 1500 to 2000 schooners of 90 to 130 tons, employing about 20,000 seamen. The tal produce of their cod-fishery was stated some years ago at 1,850,000 quintals, which about 1,500,000 quintals were taken in the British American seas. The iventurers receive no bounty from their government, but they possess peculiar ivantages from their vicinity to the fishing grounds. Their vessels are chiefly

the dout at Boston, and other ports on their north-eastern coast.

The history of the cod-fishery, and of the dissensions it has frequently produced stween the maritime states, with a full account of the different methods by which is fish are caught and cured, will be found in M'Gregor's "British America," vol. i. ap. 9 & 10; also in Edinburgh Cabinet Library, "British America," vol. ii. chap. 12.

ap. 9 & 10; also in Edinburgh Cabinet Library, "British America," vol. ii. chap. 12. Pasheries.]

CODILLA, the part separated or picked out in cleaning hemp or flax. COFFEE (Du. Koffy. It. & Por. Caffé. Ger. Koffe. Rus. Kofé. Fr. & Sp. Café) the berry of the Coffee Arabica, an evergreen shrub with an erect slender trunk, leight from 3 to 15 feet, and having long flexible branches. The flower resemises that of the common jasmine, and the fruit is like a small red cherry, enclosing ithin a soft pulp the two oval seeds familiar to every one as the coffee bean of manageres. The shrub begins to produce fruit when about 2 years old, and yields, secording to its age and size, from 1 to 4 or 5 lbs.; but the quality of the produce on young plants is inferior to that from such as are 4 or 5 years old. Coffee only 2. 3 months from the tree is not so good as that which has been kept a year; but when der it becomes deteriorated. When of good quality, the seeds or beans are hard ad heavy, sink quickly in water, are of a light yellowish-green colour, sweetish ste, possess in a slight degree the peculiar odour of coffee, and are free from any amp smell. The beans from the West Indies are larger than those from the ast. Before being used for domestic purposes they are roasted, a process by hich they are increased to nearly twice their original size, while they lose about e-third of their weight. Coffee is very apt to imbibe moisture, or the flavour any thing placed near it; much attention is therefore necessary in packing it board ship or otherwise. a board ship or otherwise.

The coffee shrub is indigenous to Abyssinia and Arabia, but it has been transanted into many tropical countries, and is now of great commercial importance. schief celebrity, however, is derived from Arabia, where its cultivation seems to best understood. The quantity shipped from the different places of its producon is at present estimated at upwards of 250,000,000 lbs. The chief places, stated cording to their importance in this respect, are Brazil, 72,000,000 lbs.; Cuba, 1,000,000 lbs.; Hayti, 40,000,000 lbs.; Java, 30,000,000 lbs.; British West Indies, tech Griana, South American States, Ceylon, British India, French West Indies, British India, French West Indies,

crte Rico, Sumatra, Bourbon, Philippines, and Mocha.

The consumption of coffee in this country was inconsiderable until of late years. 11790, it amounted only to 973,110 lbs.; the duty on British plantation coffee being the same time about 104d. per lb. An increase of the duty in 1795 to about 1s. 54d. It is reduced the consumption; and in 1800 it was only 826,590 lbs. An impetus, waterer, was given to the trade in 1807, when the duty was reduced to 7d. per lb.; ad in 1810, the quantity entered for home consumption was 5,308,096 lbs. In 1820, was 6,869,286 lbs. Its subsequent progress is shown in the following table:— Account of the Quantities of Coffee imported, exported, and consumed in the United Kingdom; with the rates of import duty, revenue arising therefrom, and price of fine Jamaica Coffee in bond in July in the following years:—

1	Imported.	Exported.	Consumed.	Duty per lb.		Revenue	Price	per	Cwt
Years.	Ibs.	lbs.	lbs.		8.	a. £	5.		z.
		41,635,956		W. Ind. B. P		384,283	119	to	124
1822	44,003,124	35,825,535	7,669,351			6 387,342	140		186
1823	45,053,373	30,025,691	8,454,920	E. Ind. B. P		6 428,613	125		198
1894	50,674,249	39,517,736	8,262,943	Foreign	-	420,988	87		104
1825	52,597,518	27,392,389	11,082,970	1		315,809	88		94
1826	42,017,103	31,894,278	13,203,323	11		336,570	85		88
1827.	47,938,047	29,475,870	15,566,376			399,690	80		85
1828	41,069,731	23,785,980	17,127,633			440,245	68		77
1829	39,071,215	23,023,410	19,476,180		0	6 484,975	73		76
1830	40,952,163	20,087,994	22,691,522	E. Ind. B. P	0	9 579,363	66		
1831	43,007,828	22,485,474	22,740,627	Foreign	1	3 583,751	79	**	
1832	50,225,939	25,719,742	22,952,527	Larra Salara and and and		589,858	87		100
1833	34,426,109	15,349,578	22,741,984	11		591,241	107		110
1834	41,865,111	15,250,480	23,785,095			614,434	70		205
			23,295,046			652,124			126
1836	34,054,837	10,681,758	24,947,690	) W. & E. Ind. B. P. pro-		691,616			110
1837	36,412,514	8,060,975	26,346,961	duce of & import, from	0	6 696,645	103		194
1838	39,932,279	11,293,290	25,765,673	E. Ind. B. P. imp. from	0	9 685,082	90		129
1839	39,850,752	12,762,587	26,832,268	E. Ind. imp. from	1	0 779,855	124		156
1840				Foreign	1	3	121		150

Of the 39,932,279 lbs. imported in 1838, there were brought from the British West Indies 17,588,655 lbs.; East India Company's territories and Ceylon, 7,785,963 lbs.; Brazil, 10,373,713 lbs.; Hayti, 1,655,494 lbs.; Cuba and other Foreign West India colonies, 685,509 lbs.; Cape of Good Hope, 506,874 lbs.; West Coast of Africa, 267,303 lbs.; Colombia, 375,329 lbs.; the remainder in smaller quantities from Mauritius and other places. The chief exportations in the same year were to Belgium, 2,586,500 lbs.; Holland, 2,049,220 lbs.; Italy and Sicily, 2,308,822 lbs.; Turkey, 1,546,695 lbs.; Russia, 669,305 lbs.; Germany, 532,434 lbs.; Maka, 177,413 lbs.; and Syria, 123,158 lbs. It may be noticed, however, that besides the quantities of coffee entered as imported into the United Kingdom, numerous cargoe from Brazil and other foreign countries are sold in London by sample; the vessels waiting in a roadstead in the Channel until a sale is effected, when they are despatched, without breaking bulk, to Hamburg, Antwerp, Rotterdam, or some other port on the Continent.

The consumption of coffee in the United Kingdom has now overtaken the supply from the British West Indies and other colonies admissible at the low duty of 6d. per lb.; and the great increase of price which has consequently taken place, has, besides rendering adulteration with chicory, roasted rye, and burnt corn, very common, made it an object to import foreign coffee by way of the Cape of Good Hope, which, being held to be a British possession within the limits of the East India Company's charter, entitles such coffee to be introduced into this country for consumption at the next lower duty of 9d. per lb. In this way, great quantities of coffee, the produce of Brazil, Hayti, and other foreign countries, have been entered for home consumption; the additional cost of sending it for transhipment at the Cape being only from id. to ld. per lb. Java coffee is likewise introduced in this way through the Cape and Singapore. These evasions of the law, called in trade "colonizing coffee," have been chiefly practised since the end of 1838, before which time the quantity introduced at the 9d. duty was quite inconsiderable. The ls. duty is nearly an exclusion; that at 1s. 3d. is entirely so; the coffee imported into this country direct from Brazil, Hayti, and other foreign countries being merely warehoused for re-exportation to the Continent.

The absurd operation of the present regulations, under which the British consumer is made to pay the higher duty, and an increase of freight, while the foreign coffee is not excluded from the British market, though this was obviously the purpose of the law, has already engaged the attention of Parliament (Report on Import Duties, 1840), and it is considered probable that another session will not be allowed to pass without some remedy being applied by the legislature. The formation of temperance societies and other circumstances with regard to the habits of the people, are such as to be greatly more favourable than formerly to the use of coffee by the humbler classes, and little doubt is entertained that the revenue derived from it might be much increased by a different arrangement of the

ca. The following table, prepared by Mr Porter of the Board of Trade (Recon Import Duties, p. 200), exhibits, in a striking point of view, the advances effects which have been produced by the past reductions of the duty:—

CONSUMPTION	T OF C	OFFEE	IN C	REAT	BRITAIN.
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Yestra	Population.	Pounds Weight Consumed.	Rate of Duty.	Consumption per Head.	Tax per Head.
801	10,942,646 12,596,803 14,391,631 16,539,318 18,275,946	750,961 6,390,122 7,327,283 21,842,264 24,920,820	s. d. 1 6 per lb. 0 7 1 0 0 6 0 6	0z. 1·09 8·12 8·01 21·13 22·60	d. 1‡ 4 6 8

sact 3 & 4 Wm. IV. c. 53, § 33, provides that no abatement of duties shall be made on account y damage received by coffee; and by 3 & 4 Wm. IV. c. 57, § 33, coffee may be abandoned sty. [Customs. Warehouse.] Coffee-dealers must take out a license renewable annually. London, coffee is sold in bond; the business is done in the market, either public cale ivate contract. The terms are—E. I. and W. I. British Plantation, I month, I per cent. smt, allowing 4 per cent. for cash; East India at a prompt of three months from the day of without discount; Foreign, I month, 2 per cent. discount, and 4 per cent. for cash. The tares be same as allowed by the revenue. The draft on B. P., namely, casks of 5 cwt. and upwards, ; under 5 cwt. 4 lbs.; barrels and bags, 2 lbs.; Foreign and East India, 1 lb. sprices in bond of the different kinds of coffee in the London market in January 1841 were flow:—

00w:									
8.	d.		s.	d.	<b>.</b>	d.		8.	d,
ne, Middling, & Fine }112				_	Middling and Fine 108	0	to	132	0
od Middling	U	ю	135	U	Good and Fine Ordinary 80	0		100	Ó
iddiing	0		110	0	Middling and Good 58			68	Ó
w do102									Ŏ
se and Pine Pine Ord 90	õ	•••	100						6
red Ordinary 80					Havannah.	-	• •		-
dinery.	-	•••		- 1	Good and Fine Ordinary 40	0		55	0
**************************************	0	• •	78	0	Middling and Good 58				ŏ
stara and Berbice.					Porto Rico & La Guayra 41				
	•		130	n	East India, Java			70	0
w Middling & Mid100	ň	••	106						ŏ
sed and Fine Ordinary 78	×	••	100	ŏ	Do. for export	٠	••	•	•
	·	••		_	Compten and Company 21	Λ		RR	Λ
when 70	0		84	0	Mocha105	ň	••	135	ň
••••• )					) BIUCHE	J	••	130	v

epossess no precise information as to the period when coffee was first adopted as an article of Its use during several centuries was peculiar to the east; and the city of Aden is the first on rd that set the example of drinking it as a common refreshment ab unt the middle of the 15th ary; after which it rapidly extended to Mecca, Medina, and the other cities of Yemen. It introduced at Grand Cairo about 1500, by dervises from Yemen resident in that city, where, were, it was opposed on religious grounds, from the persuasion that it had an inebriating quais and in 1523, Abdallah Ibrahim having denounced it in a sermon, a violent commotion was used, and the parties came to blows. Upon this, says a writer in Rees' Cyclopadia, the Ethelet, commander of the city, assembled the doctors, and after giving a patient hearing to radious harangues, treated them all with coffee, first setting the example by drinking it sif, and then dismissed the assembly without uttering a word. By this prudent conduct public passes was restored, and coffee continued to be drunk without further moleation. At assiminople, where it was introduced in 1554, it had to encounter both political and religious sition; but it soon triumphed over every obstacle, and being taxed, produced a considerable same. Prablic officers are appointed to inspect and prepare it; and it is said that a refusal to the after the substitution of the legal grounds of divorce in Turkey.

She was brought into notice in the west of Europe in the seventeenth century. The first shouse in London was opened in 1652 by a Greek named Pasqua, who had been servant to iel Edwards, a Turkish merchant, and the number soon increased. In 1675, Charles II.

Impeted to suppress them as places of resort dangerous to government, but without effect; and selled, it was supposed that there were as many of these houses of entertainment in London as irand Cairo; besides those to be met with in the principal towns throughout the country, sensatity consumed upon the whole, however, was unimportant,

OIN, a flat circular piece of metal, impressed with a public stamp serving as marantee for its weight and fineness, and used as money. A variety of metals been employed for this purpose; but the portability, permanent value, and orm quality of gold and silver, have, from an early age, secured for them a ral preference. Copper has also been very commonly used, especially for idiary coins; and of late years the Russian government has introduced plati-

🚉 🔩 ist the purpose, has ob-والألا والشياطة علاوات محاسبات main ar yet too fexible for The Table is different The Control of र नाम क्षेत्रक का अल्ला प्रस्ता का क्षेत्रक का अल्ला THE COURSE CONTRACT = ramain (et abere 24 are in meria. Ent its quality is Continue of the second of . The Tree of Landbie these have and a suppose of the companies, set a a the re-time for any payments that we are the purpose, but in ar the area and the lines and - THE SURE LINE THE OLD The same of the sands

anderen in me aute en er erreinie. Lie was an arms mir util .: fem bentin a anterente Le die in the manifest to the fasion of 

in the standard of vaccination of the Realm, minutes of the leafs of the Realm, minutes of the Realm, minutes of the research ment of the metal of ve that this ं का अपने के अपने किया है कि और सामि to the managers of the Bernsh coings

and the Administration of the covereigns; These products to the are in investigation. These products are made in the product of standard metal; in the second of the source of 

From the first of the percent of the

weight, and I wish of a carat in the finences ; for elver, I dwt. per lb. in the weight, and the same in the fatewer; and for copper, 1-40th of the weight.

in the symmetry exacted on gold coins, as they are minted at the market-value of that modal; but on all or come a seignorage is at present levied of about 10 per com. Ohe market proceduring about 5-, and the mint price 5s. 6d. per oz.); while on copper come it amounts to more than 100 per cent. It was enacted, however,

that silver coins shall be a legal tender for 40s. only at one time,—copper coins for 2 pence only,—and "that gold coins shall be in future the sole standard measure f value and legal tender for payment, without any limitation of amount."

The amount of money coined in the 23 years 1816-1838 has been: Gold, 16,119 suble sovereigns; 54,964,695 sovereigns; 8,264,51 half-sovereigns: Silver, 349,905 crowns; 31,051,938 half-crowns; 94,339,080 shillings; 52,915,235 six, ences; 87,412,938 fourpences: Copper, 21,450,240 pence; 28,304,640 half-pence; ad 41,782,270 farthings; besides Maundy money, and small coins for the colonies. The total amount of coin in circulation in the United Kingdom at present is estimated to be about £40,000,000. sated to be about £40,000,000.

The loss on coins by abrasion has been variously estimated. According to exeriments made at the Mint in 1833, the waste per cent. Per annum appears to be, a sovereigns, from 9d. to 10dd.; on half-sovereigns, from 1s. to 1s. 6dd.; on half-rowns, from 2s. to 3s.; on shillings, from 2s. 3d. to 6s.; and on sixpences, from 3s. to 8s. These results, making allowance for the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins that the second state of the greater use of some coins that the second state of the greater use of some coins that the second state of the greater use of some coins that the second state of the greater use of some coins that the second state of the greater use of some coins that the second state of the greater use of some coins that second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins than the second state of the greater use of some coins that the second state of the greater use of some coins that the greater use of thers, confirm the general estimate that gold possesses about four times the durachity of silver.

The coining of money forms one of the exclusive prerogatives of the crown, and he counterfeiting of it constituted formerly the offence of high treason. At present he integrity of the coinage is guarded by the act 2 Wm. IV. c. 34, under which eracons counterfeiting coin, or impairing it, are punished with transportation or marisonment. Penalties are also imposed on those uttering false coins,—having hree or more such pieces in their possession, with intent to put off the same,—and

hree or more such pieces in their possession, with intent to put off the same,—and a those making, mending, or having in possession, any coining tools.

Parsign Coins are in this country regarded merely as bullion, and are valued coording to the assayer's report of their purity. These reports are made in reference to the money-standards already mentioned; and the comparative difference the metal assayed is called its Betterness or Worseness: thus, gold 23 carats 2 rains fine, is reported,—Better 1 carat 2 grains; and gold 20 carats,—Worse 2 srats: Also silver 11 oz. 4 dwts. fine, is reported,—Better, 2 dwts.; and silver 10 oz. isc,—Worse 1 oz. 2 dwts. The calculation of the quantity of standard gold or silver hat small be obtained from the full weight of the given metal, according to the bat could be obtained from the full weight of the given metal, according to the may report of its purity, is termed the Standarding of Gold and Silver. Gold is alued either from the full weight, by a price varying according to its purity,—
y the market-price per oz. standard, from the quantity of standard metal, or by be fixed mint-price; the latter being the usual rate for determining the intrinsic also of foreign coins as money. Dollar silver is usually sold by the full weight at variable price per cunce; and other silver by the standard weight, at a variable rice per cunce standard. Silver coins, however, are usually valued, in commercial rocks and for ordinary purposes, from the standard weight at the fixed price of 5s. er cance standard,—a rate which varies little from the market-price of late years. 'ractical formulæ for standarding gold and silver, for ascertaining their value ader different circumstances, and for the various other calculations which occur in ellion operations, will be found stated with much neatness in Mr Tato's "Manual f Foreign Exchanges" (p. 134-224). The following tables, compiled from that rock, show the assays, weight, purity, and value of the principal foreign gold and liver coins, computing the former at the rate of £3:17:10½, and the latter at 5s. er ounce, British standards :-

TABLE OF THE PRINCIPAL FOREIGN GOLD COINS.

Country.	Names.	Assay Re-		Full Weight.		Standar Weight		Pure Gold.		lue in riin <b>g.</b>	
Austria.	Half-sovereign	w	CAT	. gr.	dwt	Fr.	dv 3	vt. gr. 13-75	grains. 78-61	13	d. 10:95
Bavaria	Ducat	B W	1	21	24	51 4	3	10:00 11: <b>8</b> 0	53·17 76·82	13	4-93 7-16
Denmark	Christian d'or	w	0	01	7	7 12	7	5·83 11·48	93·34 164·53	16 29	6·25 1·44
Prance	Double Louis 48 livres	W	0	14	9	34 20	9	1·52 15·97	89-39 212-64	15 37	9·96 7·63
Hanover	Ducat	B	0	1± 2±	2	61 51	9	51)4 9:56	92- <del>62</del> 52-77	16	4-79
Portugal	10 florins	. 8	tane		34		34	5-68 12-00	93·21 750:00	16 134	5.97 4.01
Rossia	Joannese. Half Imperial.	w S	tano		9	61 31	4	5.86 3.50	203·37 91·20	35 16	11-93
United States. A meri-	Doubloon		0	9	17 5	81	16 5	11·20 6·06	362-26 115-56	20	1·40 5·40

## TABLE OF THE PRINCIPAL FOREIGN SILVER COINS.

Caustry.	Names.	Assay Re-			Full Weight.			eight.		Valu Steri	
Austria	Species thaler of 2 fl		- 1	gar.	18	gr.	16	6.09	grains, 360-83	44	076
Denniek East Indies	Rigsbank dollar Company's rupee	W	0	19	7	12	7	18-94 10-37	165.00		2:36 10:29
France	5 francs. Current mark.	W	9	6	16	214	4	15·32 18·73	106-12	1	2:34
Hanover	F. zweydrittel Guilder or florin	W	0	16	6	22	6	23-48 16-01	199-32 148-01	1	9-90 8-00
Mexico Naples	Dollar 1833 Ducat del regio Dollar 1833	W	1	61	17	18	16	6.91	376-22 295-00	3	2.84
Peru Portugal	Crusado novo Thaler	W	0	4	17	3	16 8 11	22-14	198-92	2	2-8
Prussia	Scudo	W	0	3	14 17 13	1 8	16	19-56	373-21	4	24
Rusia Spain United States, America	Pillar dollar	W	0	7	17 17	8	16	11-82 18-68 17-01		4	23
Venetian-Lombardy		w	0	7	16	17	16	4.84	359-67	4	0.0

For further information regarding foreign coins, see the heads of the different countries to which

For further information regarding foreign coins, see the heads of the different countries to which they belong: the more important coins are also noticed separately.

Harroacall Nortz—The origin of coined money is ascribed to the Eginetans, who are said to have possessed silver coins about 895 a.c. The coins next in point of antiquity are probably those of Lydia, and then the early Persian Darics (252-455 a.c.), which were both in gold and silver. No Hebrew coins occur earlier than those struck under the dominion of the Maccaleus, about 150 a.c., and which are nearly all of copper. The first Greek coins were those of the cities, of which there is no chronological arrangement: the chief piece of money in use among the Athenians, and probably other Greeks also, was the Drackma, weighing, according to Passess.

89 troy grains of silver. The earliest Roman coin was the 4s, first struck in the reign of Gerban Tullius in the sixth century a.c. It originally consisted of 12 ounces, or 1 libra of copper, but it was gradually reduced until 214 a.c., when, according to Pliny, it was only 1 ounce.

Coins of gold and silver, and the inferior metals, are found in this country, that are usually attributed to the very ancient British kings, but the earliest coin of any importance was the silve penny, which was common in most European kingdoms, and usually bore the device of a cross.

In Evolany, the silver penny has been coined from a. D. 688 to the present time, and it affords the best rule for valuing the other silver coins, as it has always formed the 40th part of the numerary pound. Its original weight of 22) troy grains, was reduced in 1356 to 18 grains, in 1611 to 18 grains, in 1611 to 17 grains; and in 1816 to 7 grains. The standard for gold was 37 carts 11 in 153 to 8 grains; in 1610 to 71 grains; and in 1816 to 7 grains. The standard of so silver was 11 oz. 2 dwts from the Conquest (1056) until 1543. Frequent changes took place from 1543 till 1560, when it was permanently fixed at the former rate. The standard were n

COIR, a kind of cordage made, in Ceylon and other places, out of the fibrous covering of the cocca-nut. It is much esteemed in India, and on some occasions preferred to that of Europe from its advantage of floating on the surface of the water. It forms a considerable article of export from Ceylon, and nearly 4000 cwts. are annually entered for home consumption in the United Kingdom.

COKE is an impure carbon procured from the distillation of pit coal, and gene-

rally obtained from coal-gas retorts. It has a porous texture, and more or less lustre. It is employed as fuel, and produces an intense and steady heat.

COLCOTHAR, or CROCUS, a reddish powder, obtained by the decomposition of green vitriol. It is an oxide of iron, and is used as a paint, and for polishing iron and glass.

LISION OF VESSELS. Injuries occasioned by one ship driving against or g foul of another, are frequently the foundation of claims and disputes on s of insurance and otherwise. Such injury is held to be by a peril of the sea, such, the amount is recoverable under an ordinary policy. With regard to the incidence of the loss, it must come on the party whose misconduct has med it, and there can be no recovery where the mischief is caused by the lenegingence of the master or mariners of the vessel insured. Where neither is to blame the rule in this country is that the loss rests where it lights. is to blame, the rule in this country is that the loss rests where it lights; maritime codes of some countries, the loss is, in such circumstances, i between the owners of the two ships. (Marshall on Insurance, 494, 495.) OCYNTH, COLOQUINTIDA, or BITTER APPLE (Fr. Colquinte. bloquinte. It. Coloquinteda. Pers. & Arab. Hunzil), the fruit of an annual of the gourd kind (Cucumis colocynthis) found in Turkey and Nubia. It is the size of an orange, smooth and yellow, but is pecled and dried before imported, when it becomes whitish, very light, dry, and spongy, with a weak isagreeable smell, and an intensely bitter nauseous taste. The medullary reed from the seeds, furnishes an extract which is in common use as a pur-

About 16,000 lbs. are annually entered for home consumption in the

d Kingdom.

OMBIA, the name given to a republic which was formed, in 1819, of the rapart of South America, formerly divided under Spain into the viceroyalty Granada, comprising the audiencia of Quito, and the captain-generalship of Table 2012 this republic was separated into the three republics of New mela. In 1831, this republic was separated into the three republics of New LDA, VENEZUELA, and ECUADOR, or Quito,—the territories of which correspond with the former divisions. During the existence of the republic of Colombia, it whith the former divisions. During the existence of the republic of Colombia, it the following loans in London, namely, £2,000,000 in 1822, contracted with a Herring, Graham, and Co., at 84 per cent.; £4,750,000 in 1824, contracted desurs B. A. Goldschmidt, & Co., at 885 per cent. These loans bear interest recent.; but none has been paid since 1826. The bonds for the first loan red, and those for the other black, they are so distinguished in the moncy that Colombian required the colombian required to arrangements made at Bogota in January 1835, the amount Leans was restricted events the Colombian required as follows: New York Leans was partitioned among the Colombian republics as follows:—New ids to bear 50 parts, Vonezuela, 28 parts, and Ecuador 21 parts. The best of revenue appropriated by the late government, as a provision for the consisted of ith of the customs duties, the whole of the duties levied on gold liver, and the revenues from the tobacco monopoly; these are now under sof the separate republics, but the recent political dissensions have rendered much less productive than formerly.

[ONY a territory possessed and cultivated by a body of people drawn from

LONY, a territory possessed and cultivated by a body of people drawn from ant country to which it is politically united. The term, however, is used ly, to express an outlying part of the population of the mother-country, or an ng territory belonging to it, either in conjunction, or any of the two by in both ancient and modern times colonization has proceeded from the same i, namely, commercial enterprise, political commotion, the desire of conquest, natural overflowing of population. The earliest of the ancient colonies were formed by the Canaanites or Phœnicians, on the shores and islands of the caranean, and more particularly on the N. coast of Africa; these owed their in most cases to a spirit of commercial adventure. The Greek colonies were d partly from similar motives, but chiefly from the dissensions and super-ding population in the parent states. On the other hand, the Roman colonies military stations, formed solely for the purpose of bridling subjugated pro-L. Those last always maintained an intimate connexion with Rome; but hosnician and Grecian colonies appear in most cases to have been independent

though a strong feeling of regard generally characterized their intercourse

beir parent countries.

spirit of colonial enterprise, dormant in the middle ages, was revived in the 13th ry by the Italian republics, Genoa, Piss, and Venice, which formed settlements fous parts of the Mediterrancan and Levant. The modern European colonies, the modern found is the ambition of the maritime states to participate in ver, owe their origin to the ambition of the maritime states to participate in rer, owe their origin to the amoution or the maritime states to participate in dian commerce formerly conducted by way of the Red sea, and monopolized Venetians. The discovery of the compass prompted navigators to attempt new channels. The Portuguese, after repeated failures, at length ascert the eastern passage in 1497, when the Cape was doubled by Vasco de; the Spaniards attempted a westerly course which led to the discovery, by ibus, of the West Indies in 1492, and of South America in 1498; while the English, restrained by the pope from profiting by the Portuguese and Spanish discoveries, despatched Sebastian Cabot by the north-west, a route which led him to Newfoundland and North America in 1497. The progress of commercial enterprise in the East is described under the head East India Company. In South terprise in the East is described under the head East India Company. In South America, Columbus's discoveries were followed by the conquest of Mexico in 1519 by Cortez, and of Peru by Pizarro and others in 1531. Brazil was settled by the Portuguese in 1500. The West Indian Islands, notwithstanding the papal grant in favour of Spain, were occupied by various nations; Hispaniola or Hayti in 1496; Jamaica, about 1510; Cuba, 1511; Porto-Rico, 1514; Barbadoes, 1605; and the others at later periods. The progress of colonization was much slower in N. America; Virginia was taken possession of by Raleigh in 1533, but soon after shadoned; and the first permanent English settlement, which was at Jamestown in the same state, was not formed until 1607. The colonization of N. America afterwards same state, was not formed until 1607. The colonization of N. America area was proceeded rapidly, particularly during the disturbances in England which attended and followed the dethronement of Charles I.; the cavaliers emigrating to Virginia, and followed the dethronement of Charles I.; the cavaliers emigrating to Virginia. In 1776, the the Puritans to New England, and the Quakers to Pennsylvania. In 1776, the attempt of Great Britain to tax the American colonists for the purposes of the general government led to the political separation of the "United States" from the mother-country; and in 1810, revolutionary movements occurred in S. American which resulted in the emancipation of the Spanish colonies on that continent. The subsequent progress of these countries has been illustrative of the treament previously received by them from the parent states. The English colonists, allowed free institutions, and a more extensive market for their surplus produce than the colonies of any other nation, acquired habits of self-government and industry; and their career, since becoming independent, has been peaceable and prosperous to an extent which now places them in commercial greatness above all countries of the world except Britain. The Spanish colonists on the other hand, oppressed with heavy taxes and crown monopolies, were subjected to a desputic government, under which they were excluded from all offices of emolument; education also was proscribed, and the Inquisition established. Under such training, the people became ignorant and deprayed; and having adopted republican institutions, for which they were unfitted, have, by tumultuous and frivolous contentions, so far paralysed industry and dissipated their resources, that these fine countries are now, with the exception perhaps of Chili, even much less productive than when under the wretches

dominion of the mother-country.

Notwithstanding the separation of the United States, the British colonies remained of considerable extent; and many acquisitions having been since made, both by conquest and settlement, they now far exceed in importance those of all both by conquest and settlement, they now far exceed in importance those of all other states. Including fortified stations and other dependencies, Great Britain now possesses:—In Europe; Gibraltar, Malta, Gozo, and Heligoland: North America; Canada, Hudson's Bay Territory, Nova Scotia, New Brunswick, and the islands of Cape Breton, Prince Edward, and Newfoundland, together with the Falkland group off S. America: West Indies; Jamaica; the Windward Islands, Barbadoes, St Vincent, Gronada, Tobago, St Lucia, and Trinidad; the Leeward Islands, Antigua, St Christophers, Montserrat, Nevis, Anguilla, Dominica, and Virgin Isles; Bahama Islands; Bermuda Islands; Demerara, Berbice, and Essential of Guiana: and the settlement of Honduras in Central America: Africa: Virgin Isles; Bahama Islands; Bermuda Islands; Demerara, Berbice, and Essquibo in Guiana; and the settlement of Honduras in Central America: Africa; Cape of Good Hope; settlements in Guinea and Senegambia, including Bahars, Sierra Leone, and Cape Coast Castle; the islands of Fernando Po, St Helena, Ascension, and Tristan d'Acunha; the Mauritius, and other small islands in the Magascar Archipelago: Australasia; New South Wales; Swan River, and King George's Sound; South Australia; Van Diemen's Land; and New Zealand: Ass; the island of Ceylon. The immense territory of the East India Company in Hindustan, with their dependencies, Singapore, Penang, Malacca, and Aden, are not negality included in the list of British colonies.

usually included in the list of British colonies.

The foreign possessions of Spain at present consist of Cuba, Porto-Rico, the Philippines, the Canaries, and settlements in Morocco: Portugal his the Madeiral and the Cape de Verde Islands; Angola, Benguela, Loango, and Mozambique in Africa; Goa in India; Macao in China; and a settlement in the island of Timor; France has the West Indian Islands Guadaloupo, Martinique, Marie-Galante, and Deseada; Cayenne in Guiana; the small islands of St Pierre and Miguelon in the vicinity of the Newfoundland fishing-ground. Algiers Sangeal and Corte and Deseads; Cayenne in Guiana, the shall islands of St. Ferre and Indexer in the vicinity of the Newfoundland fishing-ground; Algiers, Senegal, and Gore in Africa; the isle of Bourbon; St Marie in Madagascar; and Pondicherry and Chandernagore in India: Holland possesses Java, the Moluccas, and settlements in Sumatra, Celebos, Borneo, Banda, and other eastern islands; the West India Curação, St Eustatius, Saba, and part of St Martin; and Dutch Guiana: t has Iceland, settlements in Greenland, the West India Islands St Croix, ma, and St John; Christiansburg and other possessions in Guinea; and bar and Serampore in India: Sweden has the West India Island of St mew

can Colonial Policy.—Every European power has endeavoured more or sonopolize to itself the commerce of its colonies; but the manner in which opoly has been exercised by different nations has been very different. sive given up the whole to an exclusive company; some, without esta-such a company, have confined the whole to a particular part of the country; while others have left it free to their subjects at all ports. The been the general policy of Great Britain, which has been characterized by h as comparatively more liberal than that of other European powers of Nations, b. iv. c. 7). At an early period, indeed, the English colonists owed to follow their own interest in their own way; but on their comcoming of importance it was placed under regulations calculated to secure sumption of English manufactures, the employment of English ships, and most to the English market for their surplus produce. In the exportation surplus produce, however, it was only with regard to certain commodities British colonies were confined to the market of the mother-country. These ities having been enumerated in the act of navigation (12 Ch. II. c. 18) and in ser subsequent acts, were upon that account called enumerated commodities: called non-enumerated, could originally be exported directly to all parts of d, provided it were in British or colonial ships; but they were afterwards III. c. 52) confined, as to the European market, to the countries that lie Cape Finisterre, which, not being manufacturing countries, we were less the colonial ships carrying home from them any manufactures which could with our own. The most perfect freedom of trade was permitted between ish colonies of America and the West Indies, both in the enumerated and the west Indies, but in the enumerated and the west Indies, but in the enumerated and the west Indies, but in the enumerated and the west Indies. m-enumerated commodities. Great Britain, too, while she confined to her sket some of the most important productions of the colonies, so in compene gave to some of them an advantage in that market, sometimes by imigher duties upon the like productions when imported from other countries, etimes by giving bounties upon their importation from the colonies. The tive liberality of England, however, towards the trade of her colonies was chiefly to what concerned the market for their produce either in its rude what might be called the very first stage of manufactures. The more ad-r more refined manufactures even of the colony-produce were reserved to hants and manufacturers of Great Britain; and their establishment in the was prevented sometimes by high duties, and sometimes by absolute proBut these restrictions, though selfish and tyrannical, did not materially
e prosperity of the colonies, as in all newly settled countries labour yields
profitable return when applied to the cultivation of the soil.

Jonial policy of Great Britain, though perhaps more liberal than that of ttes, was thus wholly influenced by the narrow-minded principles which give the "mercantile system." In modern times, it has undergone important tions, but it still contains much that is exceptionable. The present colonial so framed that the West India colonies are obliged to bring provisions ber from British America in British ships, though these articles might be cheaper direct from the United States: they are also prevented from reigar, though this is an operation which they themselves could conduct ch advantage in the colonics. In return for these sacrifices, and the dising duties imposed in favour of British manufactures, the colonies are, as ds explained, virtually allowed the monopoly of the home-market for the heir produce. Under certain conditions of reciprocity as to the vessels emthe colonies are allowed to ship their produce to all parts of the world; but ercourse with foreign countries is of little importance, owing to the superior for trade possessed by the mother-country.

sisting Regulations of the British Colonial Trade are chiefly embodied in 1 & 4 Wm. IV. c. 59, of which the following is an abstract:—

:6 Geo. IV. c. 114, and succeeding acts

ed.

rts, § 2. No goods shall be imported acept the produce of the fisheries in except the produce of the fisheries in except at the several "free ports." (These are

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enumerated under the heads of the several colonies to which they belong.)

\$\frac{1}{2} \cdot we ports by order of council; and ports may

also be established for limited purposes.

Also are Skips, §§ 5, 6. The privileges granted by the Navgation law to foreign ships shall be by the Navigation Law to foreign sinps shall be famined to the slaps of those countries which, having colonial possessions, shall grant the like printeges of trading with those possessions to thereby shape, or which, not having colonial pos-sessions, shall piace the commerce and navigation of the country, and of its possessions abroad, upon the testice of the most favoured nation, upon the feet, c of the most ravoured nation, unless it shall be otherwise provided by order in council. But nothing contained in this act shall affect the acts 4 feet 10, c, 77, and 5 Geo, 1V, c 1, to regulating the trade of foreign ships.

Problem of and North Conf. 75, 77. The several sorts of goods described in the table following are

probabiled to be imported into the British possees one in America, or shall be so imported only moder the restrictions mentioned in such table :-Pale & Probability is and R strictions.

thouseweler, arms, and ammunitions, or utensils

Gaugewice, arms, and ammunitions, or atensits of war, are producted to be imported, except from the U.K. or from some other B. P. Tea producted, except from the U.K., or from some other B. P. in America, unless by the East Data Company, or with their license, during the continuance of their exclusive right

Pish duest or salted, and oil, blubber, fins, or Fish direct or select, and on, number, ans, or skins, the produce of creatures living in the sea, are probabued, except from the U.K. or some other B.P., or unless taken by British ships fitted out from the U.K. or from some B.P., and brought in trom the fishery, and except heritings from the blse of Man.

Coffee, sugar, molasses, and rum, being of foreign to be described on the blse of the selection of the production of the selection of the selection of the selection.

production, or the production of any place within the limits of the East India Company's charter, are probabled to be imported into any B.P. on the continent of 8. America or in the W. Indies (the Bahamas and Bernauda and India) despite the America of the Company of the Compa not included), except to be warehoused for exportation only, and may also be prohibited to be imported into the Ruhamas or the Her-

mudas by order in conneil.

Hase or counterfeit com, and books (such as are prohibited to be imported into the U. K.), are

prohibited to be imported into the U.K.), are prohibited to be imported. And goods imported contrary hereto, forfeited, also the slip, if of loss barthen than 70 tons, b. 0. All coffer, in sir, measizes, and russ form any B.P. in America, into which the like goods of foreign production can be imported, shall upon subsequent importation from thence into any B.P. in America, into which such goods, being of foreign production, cannot be imported, or into the U.K., be deemed to be of foreign production, unless warehoused under the proproduction, unless warehoused under the pro-visions of this act, and exported direct to such other B. P., or to the U. K.

Duties payable upon Spirita, being of the Growth, Production, or Manutacture of the United Kingdom, or of any of the British Possessions in America or the West Indies, imported into

Spirits imported into Newfoundland, the produce of any B. P. in N. America,

£0 1 6

Spirits Imported into Canada, the produce of any B. P. in S. America or W. Indies, and imported from any B. P. in America, or from the U. K., the gallon mported from any other place, to be

emed foreign, and charged duty as such.

Note.—When imported from the U. E., this duty is not to be abased upon the ground of any duty under any colonial law.

law.

Dutics payable upon Commodities, not being of the Growth, Production, or Manufacture of the United Kingdom, or of any of the British Possessions in America, imported into the British Possessions in America.

Imported into the British Possessions in the West Indies, or on the continent of South America, or into the Bahama or Bernsh Islands, viz. wheat flour, the bahama or Bernsh Islands, viz. wheat flour, the barrel 20 3 9.

But if imported from any B. P. in N. America, or from the warehouse in

America, or from the warehouse in the U. K. 

But if imported from any B. P. in N.

America, or from the warehouse in the U. K. Red oak staves and headings, the 1000 . 0 is 8 But if imported from any B. P. in N. America, or from the warehouse in the U. K.

White oak staves and headings, the loop of B 6 But if imported from any B. P. in N. America, or from the warehouse in the U. K.

Pitch pine lumber, one inch thick, the

lut if imported from any B. P. in N. America, or from the warehouse in the U. K. Vhite and yellow pine lumber, 1 inch thick, the 1000 feet

But if imported from any B. P. in N America, or from the warehouse in the U. K.

Dyewood and cabinetmakers' wood Other kinds of wood and lumber, I inch thick, the 1000 feet
Wood hoops, the 1000
But if imported from any B. P. in N. America, or from the warehouse in the U. K.
Bunfandan and M. S. Banfandan an Dyewood and cabinetmakers' wood

But if imported from any B. P. in N.

America
Imported into New Brunswick, Nova Scotia, or Prince Edward Island, viz-wheat flour, the barrel Beef and pork, salted, of all sorts, the

cwt. Fresh, brought by land or inland navigation

Imported into any of the B. P. in Ame rica. viz. spirits: brandy, Geneva, or cordials, and other spirits, except rum,

the gallon

And further, the amount of any duty payable for the time being on spirits, the manufacture of the U. K. Rum, the gallon

otherwise charged with duty, and not herein declared to be free of duty, for every £1100 of the value £15 0 0 Coin, bullion, diamonds, live-stock, tallow, raw hides, rice, corn and grain unground, biscuit or bread, meal or flour except wheat flour, fresh meat, fresh flah, carriages of travellers Free. Wheat flour, beef and pork, hams and bacon, wood and lumber, imported into Canada Free. Wood and lumber into New Wood and lumber. the amount of any duty or the time being on rum of in S. America or W. Indies. n, although British, if im-m any B. P. in which foreign of prohibited, is treated as also it had been warehoused, ted from the warehouse. ted from the wareacone, ties, the tun
, for every £100 of value bottles, the dozen ad imported from the U. K., £100 of the value Wood and lumber, imported into New Brunswick, Nova Scotia, or Prince Edward Island bottles, for every £100 of 7 10 0 Edward Island
Hayand straw, fresh fruit and vegetables, salt, and cotton wool
Goods, the produce of places within the
limits of the E. I. Co.'s charter, imported from those places, or from the
U. K., or from some place in the
British dominions
Herrings taken and cured by the inhabitants of the Isle of Man, and imported from thence
Lumber, the produce of and imported to B. P. in N. America from m Malta, subject to no higher if imported from the U. K., ath of the duty remitted. a, and sugar, the cwt. 5 0 3 0 Free ewt.
the amount of any duty
the time being on coffee,
ar, and molasses, the proin S. America or W. Indies.
watches, leather manufacme, musical instruments,
la sorts, books and papers,
factures, for every £100 of Lumber, the produce of and imported from any B.P. on theW. coast of Africa Any sort of craft, food and victuals except spirits, and any sort of clothing, and implements and materials fit and necessary for the British fisheries in necessary for the British flaheries in America, imported into the place at or from whence such fishery is carried on Drugs, gums or resins, dye-wood and hard-wood, cabinetmakers' wood, tortoiseshell, hemp, flax, and tow Seeds, wheat flour, fruits, pickles, woods of all sorts, oakum, pitch, tar, turpentine, ochres, brimstone, suiphur, vegetable oils, burr-stones, dog-stones, hops, cork, sago, tapioca, sponge, sauasges, cheese, cider, wax, spices, and tallow, imported direct from the warehouse in the U. K.
All goods imported from the U. K., after 30 0 0 actures, soap, refined sugar, iy, manufactured tobacco, a manufactures, for every ່າ 20 ຄ value nchovies, argol, aniseed, nonds, brimstone, botargo, monds, brimstone, botargo, surrants, capers, cascacoo, sed, eoral, cork, cinnabar, nees of bergamot, lemons, m, oranges, lavender, and emery stone, fruit pregar or brandy, figs, honey, n, unwrought and pig iron, rries, incense of frankin- and Malta stone for build-marble rough and worked. warehouse in the U. K. after having there paid the duties of consumption, and being exported from thence without drawback marble rough and worked, prk, medals, musk, mac-s of all kinds, oil of olives, sonds, orris root, ostrich ochres, orange buds and s, pitch, pickles in jars and Free. thence without drawback Free.
And if any of the axid goods be imported through
the U. K. (having been warehoused therein,
and exported from the warehouse, or the
duties thereon, if there paid, having been
drawn back), one-tenth part of the duties
herein imposed shall be remitted in respect of
such goods.
Acts and Duties not Repealed, §§ 10, 11.
Nothing in this act to affect the act 18 Geo. III.
12 nor any previous act now in force by which s, pitch, pickles in jars and intiags, pozsolana, pumicek, Parmesan cheese, pickles, tris, precious stones except quicksliver, raisins, sautypes, tar, turpentine, vermaicalli, and whetstone, for 
) of the value

16, and merchandise, not c. 12, nor any previous act now in force by which duties in any B. P. in America were granted to the crown; nor to repeal the 31 Goo. III. c. 31. And the duties\* imposed by any of the acts 7 10 0 swing is a Table of the principal duties here referred to:of the manufacture of the U. K., the monly called Crown Duties) payable Rum, or other spirits, which shall be imported or brought from any of his Majesty's sugar colonies. mported into the British Pos mpures into the Effician Possessions a, over and above apy other Duties.

TABLE OF DUTIES, ier the act 4 Geo. III. c. 15.

4 Prench wine, viz.: of the growth defens, or of any other island or i which such wine may be lawfully med which shall be act in proceed. imported or brought from any of his Majesty's sugar colonies in the West Indies, the gallon 0 Rum, or other spirits, which shall be imported or brought from any other of his Majesty's colonies or dominions in America, the gallon 0 Brandy, and other spirits of foreign manufacture, imported or brought from the U. K., the gallon 0 Rum, or spirits, of the produce or manufacture of any of the colonies or plantations in America, not in the possession or under the dominion of his Majesty, imported from any other 0 and which shall be so imported from l or place, the tun £7 0 0 panish, or any other wine which wine), imported from 0 0 9 0 10 0 the tun or the act 6 Geo. III. c. 52. i syrups, the gallon itish) the lb. . 0 0 0 0 O. the act 14 Geo. III. c. 88. ortation into Canada only.): Brandy, or other spirits, possession or under the dominion or his Majesty, imported from any other place except the U. K., the gallon .

herein before mentioned or referred to, passed prior to the 18 Geo. III. c. 19, shall be applied for the purposes of those acts: Provided no greater proportion of the duties imposed by this act, except as herein before excepted, shall be charged upon any article which is subject also to duty under any of the said acts, or subject also to duty under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties: Provided nevertheless, that the full amount of the duties mentioned in this act, whether on account of such former

prior to the 18 Geo. III. c. 19, shall be applied for those acts. Provided to greater to propose of these acts. Provided to greater to provide the dutte imposed by this act, accept as herein before excepted, shall be charged upon any article which is subject also to duty under any of the said acts, or subject also to duty under any colonial law, than the amount, if any, by which the duty charged by this act shall exceed such other duty or duties: Provided nevertheless, that the full amount of the duties mentioned in this act, whether on account of such colonial law, or on account of such colonial law, or on account of this act, shall be levied under the regulations of this act.

Currency, Weights, and Measures. § 12. All sums imposed by this act, in the B. P. in America, or of the provided and and an assures in use on the 6th July 1825.

§ 13. The Produce of the Duties, except crown duties, under acts prior to 18 Geo. III. c. 12, shall be paid in every part of the B. P. in America, according to British weights and measures in use on the 6th July 1825.

§ 13. The Produce of the Duties, except crown duties, under acts prior to 18 Geo. III. c. 12, shall be paid by the Collector to the Troasurer of the colony.

\*\*Innage Duties\*\*, § 14. All British vessels shall be subject to equal tomage duties in the colonies, accept coasting-vessels.

\*\*Drawback al Newfoundland\*\*, § 15. Upon the exportation from Newfoundland to Canada of rum or other spirits, the produce of B. P. in S. America or W. Indies, a drawback allowed of uties paid upon importation thereof into Newfoundland to constant of the proper difference of the proper difference of the proper officer, and according to the country of the country, and tomage, and if British, the port of registry, the name and count

of every package on board, and where the same was laden, and where and to whom consigned, and where and to whom consigned, and where and to whom consigned and where any and what goods, if any, had been unladen during the voyage, as far as any of such particulars can be known to him; and shall further answer all such questions concerning the ship, cargo, crew, and voyage, as shall be demanded of him. Penalty for non-compliance, £50; and goods not reported shall be forfeited. Entry Outscards, §§ 17, 1. The master of every ship bound from any B. P. in America, or Guernsey, Jersey, Alderney, or Sark, shall before any goods be laden, deliver to the proper officer an entry outwards, under his band, of the destination of such ship, stating her name, country, and tomage, and if British, the port of registry, the name and country of the master, the country of the owners, the number of the crew, and how many are of the country of such ship epenalty for non-compliance, £50; and before such ship depart, the master shall deliver to the proper officer a content in writing, under which the duties shall be passed by the goods, with the marks and numbers of the pack-size of the same, and shall make a declaration to the truth of such content, as far as appointed by two competent persons, to be examined by two competent persons, to the country, and such persons the country of the way to the proper officer and the proper of

can be known to him; and the master of every ship bound from any B. P. in America, or Guer-sey, Jersey, Alderney, or Sark, whether in ballast or laden, shall before departure come before the

ds to be sold

No goods shall be imported into any sing imported from the U. K., or other any advantage attach to such distincy savanings street to such distinc-such goods appear upon the cockets, spor documents, to have been duly rards at the port of exportation, nor round upon which such advantage be » ground upon wi »e stated therein.

re stated therein.

(o goods shall, upon importation into
. in America, be deemed to be of the
in of the U. K., or of any B. P. in
. maless imported from the U. K., or
P. in America.

No entry nor warrant for landing, or
seds out of warehouse, valid, unless the
re of the goods and packages in such
B correspond with the particulars in the
the skip, by which the importation or
authorized, nor unless the goods shall
a measurety described in such entry by the ship, by which the importation or authorised, nor unless the goods shall as properly described in such entry by steers according to which such goods are sith duty or may be imported; and any less out of any ship or warehouse by any entry or warrant not agreeing in all seets, shall be deemed to be goods landed without due entry, and forfeited.

\*\*catte of Production, § 29. Before any siles, eccos, or spirits, shall be shipped rintion in any B. P. in America or in a, as being the produce of such posses-propristor of the estate on which such saced, or his agent, shall make affidavit; that such goods are the produce of such and such affidavit shall is et forth the the sectar, the description and quantity

sand such amasyit shall set form the the estate, the description and quantity ods, the packages, with their marks and , and the name of the person to whose at the place of shipment, they are to be d the person entering and shipping such all deliver such affidavit to the collector. all deliver such affidavit to the collector.
roller, or other proper officer, and ahall
is declaration before him, that the goods
sped by virtue of such entry are the same
entioned in such affidavit; and the masship in which such goods shall be laden
since clearance, make and subscribe a
can before the collector or comptroller, goods shipped by virtue of such entrame as are mentioned in such affidavit supon the collector or other officer shall repon the collector or other officer shall be master a certificate of production, that proof has been made, in manner by law, that such goods (describing the e the produce of such B. P., and setting a name of the exporter, ship, master, instion of the goods; and if any sugar, occa, or spirits, be imported into any America, as being the produce of some the possession, without such certificate, shall be forfeited.

COL

are on eath what is their true value in B. P. in America, the Cape of Good Hope, and ny; and the value so declared shall be dependencies, shall be deemed to be within the o be the true value upon which the limits of the E. I. Co.'s charter.

Ill be paid. And if importer refuse to dasty, the goods may be sold.

Soods be not entered and landed in aya, the officer may land and secure but such proprietors may not export to the U. K. of if duties be not paid within three sould at he sold.

So Persons desired Dutch proprietors.

\$ 53. Persons deemed Dutch proprietors.

\$ 54. Persons not wishing to be considered

Dutch proprietors to sign a declaration to that effect.

Intercourse between Jamaica and St Domingo

Intercourse octivers summer and the Lawrence Prohibited, § 55.

All laws or customs, in any B. P. in America, repugnant to this or any act of the U. K., so far as such act shall relate to said possessions, shall be null and

5.77. No exemption from duty in any B. P., contained in any act of parliament, shall extend to any duty not imposed by act of parliament, unless and so far only as any duty not so imposed is or shall be expressly mentioned in such exemption.

58. It shall be lawful for the officers of cus

you. It takes be sawin for the others of capture to the toms to board any ship, in any port, in any B. P. in America, and to search for prohibited and uncustomed goods, and also to board any ship hovering within one league of any of the coasts

thereof.

thereof.

§ 59. All vessels, boats, carriages, and cattle, made use of in the removal of any goods, liable to forfeiture under this act, shall be forfeited; and every person who shall be concerned in the removal or harbouring of such goods, shall forfeit the treble value thereof, or the penalty of £100 at the election of the officers of customs.

§ 60-80. Specific regulations as to seizures and the recovery of penalties.

\$ 60-80. Specific regulations as we are the recovery of penalties.

King may Regulate Trade of certain Colonies,

\$ 81. His Majesty, by orders in council, may make such regulations touching the trade to and from any B. P. on or near the continent of Europe, or within the Mediterranean, or in within the limits of the E. L. could be a continued to the continued of the continued o from any B. P. on or near the continent of Europe, or within the Mediterranean, or in Africa, or within the limits of the E. I. Co. and Company), as shall appear expedient. East Indice. § 82 Regulates the trade of the Company with the colonies in America, during the continuance of their privileges; also the trade in tea under their license, from China to the continuance of their privileges; also the trade in tea under their license, from China to

the said colonies.
§ 83. It shall be lawful for the shipper of any sugar, the produce of some B. P. within the limits of the E. I. Co.'s charter, to be exported from any place in such possession, to go before the chief officer of the customs at such place, or, if there be no such officer, to go before the principal officer, or the judge or com-mercial resident, and make affidavit that such sugar was bona fide the produce of such B. P.; and such officer is required to administer such affidavit, and to grant a certificate, setting forth the name of the ship in which the sugar is to be

issation of the goods; and if any sugar, occa, or spirits, be imported into any america, as being the produce of some ch possession, without such certificate, shall be forfeited.

At a second of the single being the first and within the limits of the consession, without such certificate, shall be forfeited.

I Trade of British America, § 31-35.

Varchousing Ports, § 36. These are dumder the heads of the colonies in sy are respectively aituated.

L Expelicious of the Warchouses.

Intelligible 1. This island to be on the same in the W. Indies, as to duties, exportamportation.

Gene Hope. § 50. In all trade with

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tificate thereof, setting forth the name of the ship in which the wine is to be exported, and its destination.

\*\*Cannel Islands\*\*, § 86. Any person who is about to export from Guernsey, Jersey, Alderney, or Sark, to the U. K., or to any B. P. in America, goods the produce of any of those islands, or manufactured from materials which were the produce thereof, or of the U. K., may go before a magistrate of the island, and make a declaration; and thereupon, the governor, leutenant-governor, or commander-in-chief of the island from which the goods are to be exported, shall, upon delivery of such declaration; stating the ship in which, and the port to which in the U. K., or in any such possession, the goods are to be exported; and such certificate shall be therein are of the produce or manufacture of such islands respectively.

§ 87. During the continuance of the E. I. Co. seed therein are of the produce or manufacture of such islands, or construies in any essel of lease on the U. K. to such foreign from the U. K. in ships of 70 tons at least), nor in any package of less content than 40 gallons, (except when imported from the U. K. in ships of 70 tons at least), nor in any package containing less than 400 lbs. (except unden spirits or losse tobacco as shall be foreign as shall be for the use of the seamen, not exceeding years, and the continuance of the seamen, not exceeding yeallons of the form, and 5 lbs. of the latter, for each, and also except such manufactured to counterfeited, shall for every such offence for each, and also except such manufactured to counterfeited, shall for every such offence for each, and also except such manufactured to counterfeited, shall for every such offence for each, and also except such manufactured to counterfeited, shall for every such offence for each, and also except such manufactured to counterfeited, shall for every such offence for each, and also except such manufactured to counterfeited, shall for every such offence for each, and also except such manufactured to counterfeit

for each, and also except such manufactured tobacco or snuff as shall have been duly exported

Colonial Monopoly of the Home Market.—The British colonies, as already mentioned, are virtually allowed a monopoly of the home market for the sale of the principal articles of their produce. This is effected by fixing in the British tariff the duties on commodities imported from the colonies at a much lower rate that when the same description of commodities are imported from foreign countries. The following is a table of the chief differential duties in favour of the colonies:-

	1	Duties.						1		De	ties.		
	y	Foreign. C		Colonial			3	orei,	<b>p.</b>	0	-	¥	
	£	8.	d.	£	8.	đ.		£	8.	4	£	•	d
Raw sugar csot.		3	0	ī	4	0	Ricecurt.		15	ō	6	ī	0
Molassescwt.		3	9	0	9	0	Rough ricegr.	1	0	0	0	0	ı
Coffee		1	3	0	0	6	Fish oiltun	26	19	0	0	1	•
Spiritsgall.	1	2	6	0	9	0	Seed oilstuen	39	18	0	0	1	•
Winesgall.	0	5	6	0	2	9	Bark	. 0	0	8	0	0	ı
Timberload		15	0	0	10	0	Extract of barkcut.	0	3	Ó	0	0	1
Cotton woolcict.		2	11	0	0	4	Honey	. 0	15	0	0	5	0
Sheep's wool	0	0	1	ı	free	•	Waxcuot.		10	0	0	10	•
Tallowcut.		3	2	0	1	0	Ashescuet.		6	Ó	1	free	1
Boap, hardcset.	4	10	0	1	8	0	Cocoa	Ō	ŏ	6	0	0	3
softcert.	3	11	3	11	3	0	Arrow root	ŏ	18	Ŕ		1	

N. B. Stated exclusive of late addition of 5 per or

Besides these a protective duty of about 100 per cent. is imposed on hides and skins; furs also are protected, if from North America (chiefly Hudson's Bay). Spices, and in short all tropical productions, have likewise high differential duties. in favour of the colonies.

The practical effect of these protective duties was, until lately, the complete exclusion from our markets of many of the foregoing articles when imported from reign countries, and especially the great staples of our West India islands; but thin the last two years, owing, on the one hand, to the diminished production these colonies since the abolition of negro slavery, and, on the other, to the reased consumption of this country, coffee and sugar of foreign growth have an entered for home consumption in considerable quantities,—the coffee by an asion of the law that is practised by transhipping it at the Cape of Good Hope, sich, being within the limits of the Fast India Company's charter, allows it to be troduced at a modified duty of 9d., instead of 1s. 3d. per 1b.; and sugar, in consequence of the great rise of price, from the circumstances just mentioned, having smoe of the great rise of price, from the circumstances just mentioned, having see than counterbalanced the extra duty payable on the foreign articles. But fore these operations could be carried on to advantage by the importer, the rise price has been necessarily so great that the British consumer has had to pay nearly price has been necessarily so great that the British consumer has had to pay nearly suble what is charged for the same articles on the continent of Europe. The forential duty upon timber is also highly injurious, from its having the effect of batituting the inferior kind obtained in North America for the superior article of a north of Europe. [Coffee. Sugar. Timber.]

The injurious operation of the existing system of legislation in regard to the ade of the colonies, and in particular the hardship which it imposes upon the static articles.

ritish consumer, have of late attracted increased attention, as is proved by a Report made last session (1840) by the Select Committee of the House of Comons upon Import Duties. The evidence collected by the committee was so conusive as regards the vicious effects of the present system, that they felt no diffi-lity in urging its immediate modification, if not repeal. "Your committee," the sport bears, "farther recommend, that, as speedily as possible, the whole sys-m of differential duties and of all restrictions should be reconsidered, and that a sange therein be effected in such a manner that existing interests may suffer as ttle as possible in the transition to a more liberal and equitable state of things. our committee is persuaded that the difficulties of modifying the discriminating aties which favour the introduction of British colonial articles would be very

such abated if the colonies were themselves allowed the benefits of free trade ith all the world." (Report, p. vi.)

The Advantages of Colonies have been exaggerated by some, and perhaps too much underrated by others. Such establishments relieve the parent state of its perabundant population, and afford the chance of acquiring property to many who ave no means at home. On the other hand, they receive from the parent state nat protection and countenance which is essential to their progress as civilized minunities. But in a commercial point of view, the foundation of their recircoal benefits is, that they afford good markets to each other; while the identity ftastes, habits, and opinions, renders the intercourse of business between them tore easy, agreeable, and steady than between nations of different origin. It is, owever, indispensable to the continued existence of this mutual interest and fection, that the commercial intercourse between the mother country and her plonies should not be placed under restraint; for every restriction, by shutting out en from some possible source of increased wealth, tends to the impoverishment of country, and produces ill-will towards the possessor of the exclusive privilege. be monopoly of the markets of the American colonies was one main source of as grudge against Great Britain, which led to their declaration of independence. be preference still retained by England in the markets of her colonies is rather ominal than real, as she is now the cheapest manufacturing country in the world; ut it is otherwise with the monopolies of sugar, coffee, and timber, which are reserved in her markets in favour of the colonies, and the continuance of which i, as already noticed, the cause of much dissatisfaction. The amount of indirect axation on the British consumer, produced by the present discriminating duties a favour of these three descriptions of colonial produce, being estimated in the ste Report on Import Duties at from £5,000,000 to £8,500,000.

The colonial expenditure of Great Britain, for civil, naval, and military pursons, after deducting repayments from colonial revenues, was, in the year 183518, the latest period for which it is shown in the public accounts (Par. Paper, 1840, No. 632), as follows:—Military and Maritime Stations: Gibraltar, £139,830;

18-15 - 213,834; Cape of Good Hore, 2342,074; Maryting, 278,344; Barranda 1840, No. 652), as Iollows:—Mittary and Maritime Stations: Gibraltar, £139,830; Malta, £110,818; Cape of Good Hope, £242,907; Mauritius, £78,284; Bermuda, £91,446; Fernando Po, £510; Ascension, £4907; Heligoland, £1016; Ionian lalands, £118,955; St Helena, £87,558. Plantations and Settlements: Jamaica, Bahamas, and Honduras, £232,428; Windward and Leeward Islands, including Trinidad and British Guiana, £373,242; Upper and Lower Canada, £221,441; Neva Scotia, New Brunswick, Prince Edward Island, and Newfoundland,£161,294; Sierra Leone and Gambia, £38,347; Coylon, £133,805; Western Australia, £12,745. Penal Settlements: New South Wales and Van Diemen's Land, £533,501; general charges, £23,449. Total, £2,506,483. This, however, is exclusive of the share of the pensions and other similar expenses fairly chargeable to the account of those establishments

those establishments.

It does not fall within our plan to consider the much agitated questions as to the policy which a state should pursue in the formation of colonies, and in their government. On the former head, however, it may be observed that the recent policy of Great Britain has been to recognise the self-supporting system of emigration, first broached by Mr Wakefield in his "England and America," and afterwards developed by him in the Colonial Land Committee in 1836, manely, the wards developed by him in the Colonial Land Committee in 1030, maney, templan of making unappropriated lands a fund for the free importation of labouring emigrants, and the importation of such emigrants the source of value to these lands, and an attraction for capitalists. [EMIGRATION.] This plan has been followed in South Australia, and in the settlement of New Zealand, the youngest of the Particle colonial have a proportion of the Particle colonial have a proportion. our colonies. As to government, the British colonies have, in general, lees legislatures elected by the people, and a governor and council named by the crown; and in any changes which have recently taken place, an increased disposition has been shown to leave the internal arrangements to the colonists themselves.

A statistical and commercial description of the different colonies will be found under their respective heads, and a further account of their trade generally in the article COMMERC

COLOUR TRADE. The manufacture of painters' colours now forms an important branch of the national industry. The tedious and unwholes now forms an in-grinding colours in oil, for house-painting, was formerly accomplished by the hand, and by painters for their own use; but of late the manufacturing chemists have been enabled, by the application of machinery, to supply the articles so cheaply, that the old method is almost entirely superseded. This improvement in the that the old method is almost entirely superseded. This improvement in the manufacture of colours has led to their now entering pretty largely into the list of exports. In the year 1839, the declared value of painters' colours exported was £236,482. The countries to which they are chiefly sent, are the United States, West Indies, and British America; considerable quantities are likewise shipped to Australia, India, Brazil, and the North of Europe.

The following is a table of the principal substances employed as paints and dyes and for other colouring nurses in the aster that substances in the colouring nurses in the aster.

and for other colouring purposes in the arts :-

TABLE of substances used for colouring, with their composition.

BLACK Blacklead. Native carburet of iron. Blacklead. Native carburet of iron.
Blue black. Charcoal.
Frankfort black. From calcined lees of wine.
Ivory black. Bone charcoal.
Indian Ink. Lampblack, &c.
Lampblack. Soot of resinous wood.
Marking Ink. Nitrate of silver and soda.
Spanish black. Charcoal from cork.
Writing Ink. Gallosulphate of iron. RLUE.

Antoerp blue. Ferro-sesqui-cyanuret of per-oxide of iron and alum. Blue ochre. Subphosphate of iron and earthy

Blue verdiler. Carbonate of copper and lime.
Cobalt blue. Vitrified oxide of cobalt, silica,
and potass.

Indigo. From leaves of Indigofera.

Mountain blus. Native carbonate of copper.

Prussian blus. Ferro-sesqui-cyanuret of peroxide of iron.

Royal blue. Same as cobalt blue. Saxon or Inlense blue. Indigo dissolved in sul-

phuric acid.

Smalts. Same as cobalt blue.

Ultramarine. Silica, alumina, sulphur, and

soda. Ultramarine (French). Ditto with iron. Wood. From plant Isatis tinctoria.

Asphaltum, Mineral resin.
Antwerp brown. Ditto.

Bistre. Burnt oil from soot of wood-fire.
Chemut brown. From the horse-chemut.
Extract of Logwood. From the Harmatoryton
Campachianum.

Ivory brown. Bones partially charred.

Mummy brown. Mineral resin and animal matter

matter.

Neutral tini. Sepia, indigo, and madder.

Sepia. From the cuttle-fish.

Sienna (Terra de). Oxide of iron and early

matter.

Sicnus (Burnt). Ditto, moderately calcined.

Spanish brown. Oxide of iron and earthy matter.

Umber. Oxides of manganese and iron, and

earthy matter.

| Umber (Burnt). Ditto calcined.
| Vandyke brown. Peat, or bog earth. GREEN.

Brunswick green. Preparation of copper.
Chrome green. Protoxide of chromium.
Emerald green. Arsenite of copper.
Mineral green. Carbonate of copper.
Mountain green. Native ditto.
Sap green. From jules of buckthorn beries.
Scheeles green. Arsenite of copper.
Verdigris. Subacetate of copper.

Annatto. From pods of Bixa orellana.

Orange vermilion. Bisulphate and subsulphate

of mercury.
Chrome orange. Dechromate of lead.
Orange lead. Proto and deuto oxides of lead.
Orpiment. Sulphuret of arsenie.

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RUBLIE.

RUBLIE.

CARMINE PARTIALLY CHARTEL.

From flower of Lecomora tertures.

From the true Hesmetaryien Campen.

Root of Anchuse tinctoria.

From cachineal.

al. Deahromate of lead.

From the insect coccus cacti.

or Archil. From the moss Rocella is.

blood. A gum resin.

al. Oxide of iron and earthy matter.

select. A gum resin.

al. Oxide of iron and earthy matter.

From too Rubla interioria.

From too Rubla interioria.

L. Peroxide of iron and earthy matter.

al. A species of Brazilwood.

Deutoxide of lead.

Peroxide of iron and earthy matter.

al. Oxide of iron and earthy matter.

al. Essalphares of mercury.

(Calesce). Ditto of areanic.

WHITE.

tite. Carbonate of lead.

all Nottingham softle. Ditto.

its (Fuse). Pulverised pearls.

(Isle). Oxide of beaunth.

its. Carbonate of lead.

Tin white. Oxide of tin. White chalk. Carbonate of lime. White lead. Carbonate of lead.

Zinc white. Oxide of sinc.
Yhite lead. Carbonate of lead.

Zinc white. Oxide of sinc.
Yhite lead.

Protoxide of iron and earthy matter.
Chrome yellow. Chromate of lead.

Dutch pink. Carbonate of lime and French berries.
Prench berries. Unripe berries of Rhammus infectoria.

Ruttic. From wood of a species of mulberry.

Gamboge. A gum resin.

Indian yellow. Uriophosphate of lime.
Lesson yellow. Chromate of baryta.

Madder yellow. Chromate of baryta.

Madder yellow. From root of Rubia tinetoria.

Massicol. Protoxide of lead.

Mayles yellow. A compound of the oxides of lead and antimony.

Orpismed or King's yellow. Sulphuret of arsenic.

Oxford ochre. Protoxide of iron and earthy matter.

Patent yellow. Chloride and oxide of lead.

Queen's yellow or Turpeth mineral. Subsulphate of mercury.

Queen's yellow or Turpeth mineral. Subsulphate of mercury.

Rossons ochre. Protoxide of iron and earthy matter.

Soffon. From flower of Crocus sativa.

Stone ochre. Protoxide of iron and earthy matter.

Sumach. From flower of Rhue coriaria.

Turmeric. From root of Curcuma longs.

Weid. From the plant Reseds luteola.

Yellow ochre. Protoxide of iron and earthy

matter.

mat

MERCE is the interchange of commodities, whether manufactures or ural products, for money or for other commodities.

## I.—HISTORICAL SUMMARY.

rigin of commerce must be ascribed to the period when man first acquired of property so perfectly as to be acquainted with the most simple of all is, that of exchanging by barter one rude commodity for another. The nd ingenuity of his nature would then readily suggest to him a new method asing his enjoyments by disposing of what was superfluous in his own norder to procure what was necessary or desirable in those of other men. sercial intercourse would thus begin and gradually spread to neighbouring but no important interchange could take place between contiguous districts, oil and climate being nearly the same, would yield similar productions, and te countries could not carry on a very extensive intercourse by land, the sive extension of commerce could take place only in those states that cultise art of navigation. The rude construction of vessels among the ancients, and their ignorance of the polarity of the magnet, rendered their mariforts timid, uncertain, and unimportant. The Egyptians, soon after the hment of their monarchy (a. c. 2183), are said to have opened a trade the Red Sea and India; but the Phenicians were the first truly commercial, and the trade carried on by them, espectarly (Eschiel, c. xxvii. B. c. 583) and Sidon, was more extensive than that of a state in the ancient world. They were a nation of merchants who aimed mpire of the see, and actually possessed it. Their ships not only frequented ports of the Mediterranean, but visited the western coasts of Spain and m many of which places they founded colonies; while, through means of a possessed by them in the Red Sea, they established an intercourse with

Arabia, India, and the eastern coast of Africa. The vast wealth thus acquired by the Phonicians incited in their neighbours the Jews, under the prosperous reigns of David and Solomon (n. c. 1014), a desire to be admitted to some share of the eastern David and Solomon (R. 1014), a desire to be admired to some share of the cassers trade; but the peculiar institutions of the Jews formed a national character incepable of that free intercourse with strangers which commerce requires. The Phoenicians, however, transmitted the commercial spirit in full vigour to their own descendants the Carthaginians, who (R. c. 263) pushed their navigation and discoveries towards the west and north, far beyond the views of the parent state, but do not seem to have aspired to any share of the commerce with India. The mattime power of the Phænicians was annihilated by Alexander's conquest of Tyre in the year B. C. 332; and the empire of the Carthaginians was overturned by the

Romans in the year B. C. 146.

Neither the Greeks nor the Romans imbibed the commercial enterprise which dis tinguished the Phoenicians and Carthaginians. Several of the Grecian states applied themselves to commerce with considerable success; but they hardly carried on any trade beyond the limits of the Mediterranean, and their chief intercourse was with their colonies in Asia Minor, Italy, and Sicily. The genius of Alexander, however, effected a revolution in commerce hardly inferior to that in empire, occasioned by the success of his arms. His expedition to the east, and the voyage of discovery accomplished under his auspices by Nearchus (B. C. 325) down the Indus, and along accompissed under his auspices by Nearchus (B. C. 325) down the Indus, and along the Persian Gulf, considerably enlarged the sphere of geographical knowledge. The long and vigorous check also which he encountered from the republic of Tyre having afforded him an opportunity of observing the vast resources derived by it from trade, he was led to form the plan of rendering his dominions the centre of commerce as well as the seat of power. With this view he founded the city of Alexandria (B. C. 332) near one of the mouths of the Nile, that by its proximity to the Red Sea and the Mediterranean, it might command the trade both of the east and the west. This situation was chosen with such discomment that Alexandria and the west. This situation was chosen with such discernment, that Alexandra soon became the chief commercial entrepôt of the world; and amidst all the successive revolutions in those countries, commerce, particularly that of the east, continued, until the discovery of the Cape of Good Hope, to flow in the channel which the sagacity of the Macedonian had marked out for it.

The commerce of the Romans was still more inconsiderable than that of the Greeks. Their military education and the spirit of their laws concurred in estranging them from trade and navigation,—pursuits which would have been deemed a degradation of a Roman citizen; and the commerce of Greece, Egypt, and other conquered countries continued to be carried on in its usual channels after they became provinces of the western republic. The influence of Roman policy, however, appears upon the whole to have been favourable to commerce. "The union of nations," says Dr Robertson, "was never so entire, nor their intercourse so perfect, as within the bounds of this vast empire. Commerce under the Roman dominion as within the bounds of this vast empire. Commerce under the Roman dominion was not obstructed by the jealousy of rival states, interrupted by frequent bottilities, or limited by partial restrictions. One superintending power moved and regulated the industry of mankind, and enjoyed the fruits of their joint efforts. (History of America). The chief progress made under the reigns of the emperors was in the commerce with India, from whence increasing supplies were imported for the use of the luxurious inhabitants of the capital. The course of the monsoons was then discovered, and vessels in pursuing this trade, instead of coasting along, boldly stretched across the Arabian Sea. The Indian trade, according to Pliny, drained the empire annually of more than £400,000; and Strabe states that 120 vessels sailed yearly from the Red Sea to India, chiefly to Musiris on the

Malabar coast.

After the removal by Constantine of the seat of government to Constantinople (A. D. 330) the Roman empire became divided and its force weakened, and it was the formal empire became divided and its force weakened, and it was simally overturned (a. D. 476) by barbarous invaders from various quarters. These parcelled out Europe into many small and independent states, which, occupied by such inhabitants, may be said to have returned to a second infancy. The names of stranger and enemy became once more words of the same import, and comercial intercourse with distant nations would have nearly ceased had not Constantinople escaped the destructive rage of the barbarians. In that city the knowledge of ancient arts was preserved, the luxuries of foreign countries were in request and compares continued to flourish when it was almost extinct in server. in request, and commerce continued to flourish when it was almost extinct in every other part of Europe.

The first symptoms of revival from this torpid and inactive state were discerned in Italy, where various causes concurred in restoring liberty and independence **COM** 185 COM

e cities. Constantinople was at first the chief mart to which the Italians ted, but the cheaper rate at which eastern commodities were to be obtained lexandria (then in possession of the Soldans of Egypt) soon led to their ting to that place, notwithstanding the violent animosities which existed een Christians and Mohammedans. The Italians, by distributing their s over Europe, began to impart to its various nations some taste for the nections of the East, as well as some ideas of arts and manufactures. The Cruci (1099—1249), by leading multitudes from every quarter of Europe into Asia, ed a still more extensive communication between the east and the west, the so of which were chiefly supplied by Genoa, Pisa, and particularly by Venice, h, before the termination of the Holy War, became a great maritime state, posing an extensive commerce and ample territories. A further acquaintance with commercial resources of the East was obtained by means of the travels of Marco, a Venetian (1295), and others. The mariner's compass was discovered about, but the art of steering by it was acquired slowly. The Portuguese and the time the first who under its guidance attempted the navigation of town seas. The former, step by step, explored the coast of Africa, and in discovered the passage to India by the Cape of Good Hope. About the same (1492) America was discovered by Columbus. The influence of these discovupon commerce and navigation is noticed under other heads. [Colony. East a Company.]

se axtension of trade in the north of Europe led, about the year 1241, to amous Hanssatic league [Hanse Towns], the members of which formed the systematic plan of commerce known in the middle ages. The Hanse Towns, h attained their greatest power in the 15th and 16th centuries, traded exteny with the Lombards, exchanging naval stores and other bulky articles of the a for the productions of India and the manufactures of Italy. The city of ges in Flanders became the centre of communication between the Hanseatic Lombard merchants, and rose in consequence to be the principal emporium in ps, while habits of industry spread throughout the adjacent districts. Flanders the contiguous provinces thereby became distinguished above all other countries sanufactures, skill, and opulence. The prosperity of those districts was at its at (1567) when the religious persecutions of the Duke of Alva and others drove itdees of its most skilful artisans to other countries. The tyrannical conduct e Spaniards, however, although ruinous to Flanders, was productive of benefit e neighbouring country of Holland, to which, before the expiry of the 16th rry, nearly the whole commerce of Bruges, Antwerp, and other Flemish cities transferred. Holland thenceforth rose to be the first commercial state. Her tness was owing to her favourable situation, the superior industry and economy inhabitants, the comparatively enlightened principles of her laws, and the disance prevailing in other countries, all which contributed to render her the carrier arope. Her commerce was greatest from 1650 to 1670, during which poriod external trade and navigation surpassed those of all Europe besides. Her submit decline is to be attributed partly to the natural progress and rivalry of other particularly England, but mainly to the heavy taxation with which the bitants were burdened, in consequence of the expenses attending the wars with a France, and England, and the low rate of profit which was produced by this metance, and the excessive accumulation of capital. Not

England, besides the common obstructions of commerce occasioned by the re of the feudal government, and the state of manners during the middle ages, regress was retarded by peculiar causes. The divided state of the kingdom ag the Saxon heptarchy,—the revolution of property occasioned by the Norconquest,—the long-continued wars in support of the pretensions of her reigns to the throne of France,—and the destructive contests between the houses ork and Lancaster, successively checked the growth of industrious habits, and ered the people unfit for the pursuit of any system of useful policy. The lish were accordingly one of the last nations in Europe who availed themselves one commercial advantages which were natural or peculiar to their country, are the reign of Edward II. all their wool, except a small quantity wrought coarse cloths for home consumption, was sold to the Flemings and Lombards, manufactured by them; and though that monarch, in 1326, began to allure some be Flemish weavers to settle in his kingdom, it was long before his subjects

were capable of fabricating cloth for foreign markets, and the expert econtinued to be the chief article of their commerce. All fereign commodition brought to them by the Lombard and Hanseatic merchants. The first commerce and the expert of week odities we treaty of England on record was that with Haguin king of Norway, in 1217. But the English did not venture to trade in their own ships to the Baltic until the beginning of the 14th century: it was after the middle of the 15th ere they see any ship into the Mediterranean; nor was it long before this period that they began

to visit the ports of Spain or Portugal.

The accession of Henry VII. terminated the civil wars of York and Lancaster, and his vigorous and prudent administration (1485—1509) forms an important era in the history of English commerce. He maintained peace, facilitated commercial enterprise by negotiating treaties, modified the powers of corporations, and provided for uniformity in weights and measures; while, by subverting the feedal system and establishing the authority of the law, he increased the numbers of the industrious classes, elevated their condition, and rendered their presents so Henry VIII., though he degraded the coinage, was likewise disposed to facili commerce; and he may be styled the founder of the Royal Navy and of the Tri House. The Reformation, which occurred in his reign, communicated a predig House. The Reformation, which occurred in his reign, communicated a predigious impulse to the minds of the people, and their energies being now remad, an increased desire was felt to emulate the Spaniards and Portuguese in discovery with a view to trade. During this period the expeditions of Willoughby and Chascelor took place. Henry's successor, Mary, having esponsed Philip of Spain, discountenanced all projects that might have brought England into collision with the country. But the disposition for adventure was revived during the vigorous sway of Elizabeth; and the struggle with the Spanish Armada, and the expeditions under Drake, Raleigh, Hawkins, Cavendish, and others, developed and confirmed by Elizabeth in the year 1600; settlements were about the same time made in the East Indies; but it was not until the reign of James I. that colonies were paramently established in North America.

The reigns of Elizabeth, James I., and Charles I. formed the era of monpolies and exclusive grants. Under Cromwell many of these were abrogated; but
it was during his protectorate that the foundation was laid of our Navigariou LAWS, a system perfected in the next reign by the 12th Charles II. c. 18. In this reign also, government unfortunately lent itself to the urgency of our manufacturers so far as to impose heavy duties upon foreign goods, particularly in 1678 on French commodities, a course followed with increased rigour after the Revelution on reacon commonnes, a course rollowed with increased rigour after the Revelution of 1688 and the ensuing war; national animosity concurring with the belief that our interests called on us to discourage the use of foreign articles. Bounties were at the same time granted on the exportation of many kinds of English goods. This was the beginning of what is designated by political economists the Mercantile System, a fuller explanation of which is given elsewhere. [Balance of Thans. BOUNTY. MERCANTILE SYSTEM.]

BOUNTY. MERCANTILE SYSTEM.]

The confidence inspired by the government of the Revolution, and the new increased wealth of the country, gave life and expansion to public credit, developing almost simultaneously, however, its abuses as well as its advantages. The Fundcreased wealth of the country, gave life and expansion to public credit, developing almost simultaneously, however, its abuses as well as its advantages. The Funding System was introduced at that time; in 1693, the Bank of England was established, and in 1695, the Bank of Scotland; events which were shortly followed in the latter country by ill-fated colonial schemes (1695), and in the former by the South Sea Bubble (1720). But notwithstanding these reverses, and the increased burdens produced by two great wars (1701—1713 and 1739—1748), the industry and wealth of the country steadily advanced; and by 1750 the mercantile navy had increased from 270,000 tons; its amount at the beginning of the century, to upwards of 600,000 tons; is Fritain now taking the lead as the first commercial state.

of 600,000 tons; Great Britain now taking the lead as the first commercial state.

The progress made by this country during the latter half of the 18th century was still more considerable, although interrupted in its first portion by the serent years' war (1756—1763), and afterwards by the insurrection of our American colonies, which began in 1775, and in 1778 extended to a struggle with France, Spain, and eventually Holland,—an arduous and expensive contest, from which this country was relieved by the peace of 1783, when these colonies were separated from the mother country. The people, however, soon recovered from the apprehension of loss of power caused by this separation; our town population increased, and our manufactures extended, favoured as they now were by the easy conveyance of fuel and bulky goods by canals, which about this period were generally formed throughout the kingdom. Country banking also was extended without being d, while at the same time the public revenue increased slowly but progress. The chief branch of manufacture in England had formerly been that of me, and in Scotland that of linens; but the discoveries of Hargreaves, Arkt, Watt, and others in this period, gave an entirely new aspect to the industive country, particularly as regards the importance communicated to all her of the lardware trade, and the development of the ootton manufacture, hemsefurward became the great staple of both parts of the island. The me thus communicated led to an extraordinary increase of our shipping, by the end of the century, amounted to about 1,600,000 tons, having thus many tripled since 1750.

## IL-PROGRESS OF BRITISH COMMERCE FROM 1793 TO 1841.

cations of prosperity alluded to in the latter part of the preceding sec-maps and by the war of the French Revolution, which began in 1793, see suspended by the war of the French Revolution, which began in 1793, as fire same time productive of great commercial distress, but assumed a very a supersame after the extended circulation of bank paper in 1797, and it is bring a yearly addition to the national wealth. This estensible prosentiamed carring the principal part of the war. The transition to peace, predensed a fall of price in every department of business, and the year assuming the most gloomy in our commercial history. A revival took place assuming the most gloomy in our commercial history. A revival took place as smang the most gloomy in our commercial history. A revival took place as smang the most gloomy in our commercial history. A revival took place as small statement and overtrading, which resulted, in the end of 1825, it is in actual pressure and revulsion of almost unprecedented severity. A some-indical pressure and revulsion of almost unprecedented severity. A some-indical alternation of prosperity and distress again occurred in the years mall 1837 respectively; and since then our commerce has been almost uniformly pressured state.

present state.

In the present article do not admit of our considering in detail the med trade during the extraordinary period that has elapsed since 1793;

Sellowing table contains a digest of the principal events that occurred;
ad to which is an abstract of the yearly amount of our imports and exports

300, when the legislative union took place between Great Britain and

RESECUTE STRINGERY OF THE PRINCIPAL EVENTS APPECTING BRITISH COMMERCE FROM 1795 TO 1841.

8. Wher declared by France against Great 1206. 80 inclinals.

8. Fullman, St. Order in Council prohibiting the Bank of Hagiand from paying their notes in specie,—a measure shortly afterwards ratified by the Bank Rattricon Act

A series of deficient harvests began in 1795, which were aggravated to dearth in this year and 1897.

 October 1. Superaton of hostilities with Presses; Sellowed by Peace of Amiens in 1808.

2. May 21. War again broke out between France and Great Britain.

The Warehousing Spaces introduced (43 Geo. III. c. 12).

The Wordswarm System introduced (43 Gas. III. c. 132).

5. The commerce with the United States moveries into great importance; in this said the two following years, nearly one-third of our foreign export trade being carried on with them. In this period the marchants of the United States were accumulated to all their produce in the Continuatal markets to a much greater amount than their purchases in these markets; while in their dealing with this occurry, they had every year a large balance to pay to it. The means of liquidating this balance were furnished by the excess of the first opening the little government for bills upon the Treasury, which came as a remittance to our exporting mechants, and thus were firmle placed at the disposal of our armies, and provided for the payment of enhelding.

8 TO 1841.

1806. Staum navigation established by Fulton in the United States, on the river Hedson, between New York and Albany.

November 21. Bonaparte issued his Berlin Decree, whereby he declared all the ports of Great Britain in a state of blockade, and forbade all trading with us, or in the articles of our produce and manufactures, declaring such to be liable to esizure and condemnation, and forbidding the importation into the countries under his control, which then included nearly all continental Europe, of any goods of such kinds as were included among the home or colonial productions of this country, unless they should be accompanied by certificates, showing their origin to have been other than British: this was the commencement of what is sometimes called the Continental System.

1807. March. Slave-trade abolished by Great Britain.

Britain.

Britain.

November 11. British Orders in Council issued, declaring, as the only condition upon which neutrals might trade with countries not at peace with Great Britain, that the vessels in which that trade was carried on should touch at some port in this country, there to pay such amount of customs duties as should be imposed by the British coverament: and any vessels. of customs duties as abould be imposed by the British government; and any ves-sel found to have on board the certificate of origin required by the French govern-ment was declared lawful prise. The government of the United States, find-ing its fing was excinded from the Conti-nent by the Berlin Decree and the Orders in Council, interdicts altogether the trade

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	of its subjects with either of the belliger- ents: first (December 22), by blockad- ing its own ports; and next (1809, May	1824.	March 17. Treaty between Gr
	ents: first (December 22), by blockading its own ports; and next (1809, May 20), by a law forbidding intercourse with		and the Netherlands respectin
	ing its own ports; and next (1809, May		Indian commerce and territor
	20), by a law forbidding intercourse with	_	The pavigation laws further
	the neillegrents.	l	the introduction, by Mr. Hi The Reciprocity System (4 Ge and 8 Geo. IV. c. 1), a mea had become expedient in con- the attitude assumed by Pru Institution of joint-stock bank January 1. Mr Canning am- intention of the British gov- neyotiate treaties of commes new South American states basis of the recognition of the dence respectively: this is al-
1807.	December 27. Honaparte issued his Milan Decree, declaring that any ship that should have paid any tax to the British government, or that had submitted to be	l	The Hociprocity Bystem (4 Go
	Decree, declaring that any ship that	l	and 5 Geo. IV. c. I), a men
	should have paid any tax to the British	l	nad become expedient in con
	government, or that had submitted to be	l	Tretitude assumed by Pru
	searched by any British authorities, was thereby denationalized, and became a	1905	Institution of joint-stock bank
	and and lawful price	1020.	intention of the British con
1000	The Fast India Company backs to count		mention of the Driving gov
1000.	good and lawful prize.  The East India Company begin to grant licenses to the owners of Indian vessels to	ł	new South American states
	trude between India and China. February 19. Treaty of commerce and	Į.	hade of the recognition of th
1810.	February 19. Treaty of commerce and	l .	dence respectively : this is a
.0.0.	navigation between Great Britain and	1	wards carried into effect wit
	Portugal.	l	of the Rio de la Plate. Color
	The House of Commons appoint The Pul- tion Committee to inquire into the differ- ence in value of Bank of England notes	1	co, and the others. February 7. Treaty between G and Russia, regulating the between their possessions on
	lion Committee to inquire into the differ-		February 7. Treaty between G
	ence in value of Bank of England notes	i	and Russia, regulating the
	and gold, whose report is presented to parliament in June.	1	between their possessions on
	parliament in June.	i	west coast of America. September 29. Treaty of cos navigation between Great 1 the Hanse Towns.
	Harvest greatly deficient. March 2. The United States pass another non-intercourse act against Great Britain; the former having been repealed by	<b> </b>	September 29. Treaty of our
1811.	March 2. The United States pass another	i	navigation between Great 1
	non-intercourse act against Great Bri-	Į.	the Hanse Towns.
	tain; the former having been repealed by		Great commercial excitement
	a law of 1st May 1810.		the kingdom, and numerous
_	Staum payimation introduced into the		companies associated for ban
	United Kingdom; the first vessel worked for hire being the Comet, of three horse power, which piled on the Clyde. June 4, 17. War declared against Great Meticals by the Commerc of the United	1	ance, and other purposes, incl
	for hire being the Comet, of three horse	i	seventy associations for the
	power, which plied on the Clyde.	l	seventy associations for the the South American mines,
1812.	June 4, 17. War declared against Great	1	whole of which proved ruino
	Britain by the Congress of the United		S'Antiirers
	States.		December 12. General comm
1813.	The East India Company's charter re-		December 12. General common commenced by the failure in the banking-house of Pole & January 1. The Imperial Systems
	newed for 20 years, from April 22, 1814	i	the banking-house of Pole &
	newed for 20 years, from April 22, 1814 (53 Geo. III. c. 155), when the trade with	1826.	January 1. The Imperial Syste
	India was thrown open to the British	i	and measures came into oper
	public.		January 5. Currency of Irolas
	October 16-19. The battle of Leinsig, an	l	ed to that of Britain.  January 26. Treaty of comme Great Britain and France.  July 5. Repeal of system of
	event followed by the opening of the prin- cipal ports on the continent of Europe to		January 26. Treaty of comme
	cipal ports on the continent of Europe to	l	Great Britain and France.
	the trade of Great Britain.		Tuly & Densel of system of
			and a rechange or sharement or
1814.	May 30. Peace between Great Britain	_	agamet the importation of so
1814.	and France; which, however, was inter-		factured silk goods, effected
1814.	and France; which, however, was inter- rupted for a short period (March – July)		factured silk goods, effected duction of a modified scale (
1814.	May 30. Peace between Great Britain		factured silk goods, effected duction of a modified scale (
1814.	May 39. Peace between Great Britain and France; which, however, was inter- rupted for a short period (March-July) in the following year, by the return of Bonaparte.	_	agamst the importation of so factured silk goods, effected duction of a modified scale ( be in operation after this dat Branch banks first established
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	May 39. Peace between Great Britain and France; which, however, was interrupted for a short period (March – July) in the following year, by the return of Bonaparte.  December 24. Peace of Ghent between Great Britain and the United States. July 3. Treaty of commerce between	  -	against the importation of so factured slik goods, effected duction of a modified scale ( be in operation after this dat Branch banks first established of England. Joint-stock banks allowed to bin all parts of England, exc
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salan commercial union comes into al operation.

The East India Company prohib-ten trading after this date, when harter expired.

Emancipations of the negro is the British coloring an indem-\$20,000,000 being granted to their by parliament.

minercial excitement throughout untry and the United States.
A total derangement of commer-hirs in the United States; all their mappend specie payment; and very live failures occur, the effect of is felt to a considerable extent in Britain, especially in the manufac-districts.

January extends in Canada.

charricts.

ber. Insurrection in Canada.

of South Australia established.

The Great Western steam-ship
from Bristol to New York, where
rived April 23. This voyage estathe practicability of the steamsion of the Atlantic.

at the Mexican ports blockaded; sated March 9, 1839, through the tion of Great Britain.

is commercial union comes into operation.

The East India Company prohiba trading after this date, when refer expired.

Emancipation of the negrothe British colonies,—an indem-30,000,000 being granted to their yparliament.

Insertial excitement throughout stry and the United States, and very an everal merchants, who are competed to deliver up (May 30) opium to the amount of £3,400,400.

November 24. The trade between Great repend specially in the manufacturies, especially in the manufacturies.

Insurrection in Canada.

Bouth Australia established.

The Great Western steam-ship one Britsol to New York, where sed April 23. This voyage estable particiability of the steamon of the Atlantic.

War between France and Mexitable March 9, 1839, through the sed March 9 and Colonial Trade of the United King-

of the Amount of the Foreign and Colonial Trade of the United Kingdom, in each year from 1801 to 1839 :-

-	Official Value.			red Value of Bri d Manufacture	
sports of Ferriga and Columns Merchandian	Experts of Foreign and Colonial Merchandise,	Exports of British and Irish Produces and Manufactures.	Europe.	Other Places.	Total.
£	£	£	£	£	£
31,786,262	10,336,966	24,927,684		****	39,730,659*
29,826,210	12,677,431	25,632,549		****	45,102,330*
26,622,696	8,032,643	20,467,531	****	****	36,127,787*
27,819,552	8,938,741	22,687,309	****	****	37,135,746*
28,561,270	7,643,120	23,376,941	13,625,676	24,451,468	38,077,144
26,809,658	7,717,555	25,861,879	11,363,635	29,511,348	40,874,983
26,734,425	7,624,312	23,391,214	9,002,237	28,243,640	37,245,877
26,795,540	5,776,775	24,611,215	9,016,033	28,259,069	37,275,102
31,750,557	12,750,358	33,542,274	15,849,449	31,521,944	47,371,393
39,301,612	9,357,435	34,061,901	15,627,806	32,810,874	48,438,680
26,510,186	6,117,720	22,681,400	12,834,680	20,056,032	32,890,712
26,163,431	9,533,065	29,508,508	1210010	1.11	41,716,964
	ds destroyed h	ov fire.			
33,755,264	19,365,981	34,207,253	26,869,591	18,624,628	45,494,219
32,987,396	15,748,554	42,875,996	20,736,244	30,866,784	51,603,028
27,431,604	13,480,780	35,717,070	18,653,555	23,004,318	41,657,873
30,834,299	10,292,684	40,111,427	19,093,574	22,667,558	41,761,132
36,885,182	10,859,817	42,700,521	19,439,382	27,163,867	46,603,249
30,776,810	9,904,813	33,534,176	16,790,652	18,417,669	35,208,321
32,438,650	10,555,912	38,395,625	18,429,503	17,995,149	36,424,652
30,792,760	10,629,689	40,831,744	15,903,449	20,756,188	36,659,630
30,500,094	9,227,589	44,236,533	16,601,562	20,367,402	36,968,964
35,798,707	8,603,904	43,804,372	14,857,128	20,600,920	35,458,048
37,552,935	10,204,785	48,735,551	15,698,940	24,697,360	40,396,300
44,137,482	9,169,494	47,166,020	14,646,358	24,231,030	38,877,388
37,686,113	10,076,286	40,965,735	13,893,270	17,643,453	31,536,723
44,887,774	9,830,728	52,219,280	14,478,964	22,702,371	37,181,335
45,028,805	9,946,545	52,797,455	13,775,870	23,036,886	36,812,756
43,981,317	10,622,402	56,213,041		21,297,149	35,842,623
	8,550,437		14,545,474		
46,245,241 49,713,889	10,745,071	61,140,864	15,610,638	22,660,959 23,613,932	38,271,597 37,164,372
		60,683,933	13,550,440		36,450,594
44,586,741	11,044,869	65,026,702	15,584,006	20,866,588	
45,952,551	9,833,753 11,562,036	69,989,339	15,611,789	24,055,558	39,667,347 41,649,191
49,362,811		73,831,550	18,007,033	23,642,158	
48,911,542	12,797,724	78,376,731	18,464,433	28,907,837	47,372,270
57,023,867	12,391,711	85,229,837	19,011,066	34,357,505	53,368,571
54,737,301	13,233,622	72,548,047	19,071,303	22,999,441	42,070,744
61,268,320	12,711,318	92,459,231	21,711,295	28,349,675	50,060,970
62,004,000	12,795,990	97,402,726	20,414,520	32,819,060	53,233,580

only to Great Britain only: the exports from Ireland are, however, inconsiderable,

The official value stated in the preceding table is rated according to a scale established to the fact to 150, when prices were altographer different from what they are at present to the system has been passered in the public according to the system has been passered in the public according to the summand deciment it is supposed to afford a correct measure of the comparative quantity of merchandise which has made up the sum of our imports and exports on the other hand, the coupling of the sum of our imports and exports on the sums facilities by the exporting merchanics; this latter nethod, however, a only applied to the exports of the produce and manufactures of the United Elization.

If the progress of our furnish numbers be measured according to the official radiation it appears that the increase since the recommendement of the century has been very great the amount of expects of British previous and manufacture within this period having indeed been nearly unjust. But if the declared value is to be assumed as the rest of these also, it will be seen than firstle or no progress has been made,—that it fact, if one or row late verse are excepted, the amount of our foreign trude has not been equal to that which was carried on during some of the years when we were at war with nearly all Europe, nor to that of the first for years of peace that followed. A still less finitering aspect is presented by that put of our commerce which, being carried on with the rich and civilized inhabitants of European nations, should present the greatest field of extension,—more especially when we look to the change which has of late taken place in the nature of our exports to those constries. This is shown in the following table prepared by Mr Porter, of the Statistical Department of the Board of Trade (Par. Report on Inport Duties, 1249), No. 5910, and which exhibits facts of the utmost importance to the general interests of the country.

Table showing the value of British Produce and Manufactures exported to various districts or quarters of the world in 1827, and 1838, distinguishing finished manufactures and goods into the value of which much labour has entered, from materials of manufacture, and goods upon which but little labour has been bestowed; showing also the centesimal proportions of each of these two descriptions:—

		1827.				1836.		
	Guida isto : which has		Contains	i Pre-		the Value of s caterod	<b>س</b> ے ا	
	Wark Labour.	Lizza Leores	×		كابط لطبيع	Links Labour	Nu	
	I. ,	2.	1.	2.	l.	2	L.	. 2
	£	£			£	£		i
Russia, Sweden, Nor-		!			-	_	,	•
way, & Denmark	408,437	1,101,309	31-15	68-35	422,081	1,602,636	20-04	79 X
Frumia, Germany, Hol-								
land & Belgium								
Southern Europe	4,967,269	958,432		16.15				25.51
Cape of Good Hope	196,998			9115				75
Mauritius	173,874			11-16				
Other parts of Africa	224,378			13.44				86
A 418	3,812,199			14-52		1,110,879	8023	197
Australia		44,706	86-85	13-15	1,198,900	137,762	200	16-2
British North American		ı						٠
Colonies	1,159,340	238,010	82-96	17-04	1,745,833	246,634	27 CE	12-3
British West Indies		655,991	81 <del>69</del>	18.31	2,916,129	477.312	85-93	1419
Poreign West Indies	86-1,723	46,586	94-86	5-14	1,222,326	93,205	92-91	74
United States of America	6,725,676	292.596		4-17				10-04
Brazil,	2,137,111	174,998	92-43	7.57	2,420,806	185,798	92-67	713
Other parts of S. Ame-		,			, ,,,,,	- ,,		
rica & Mexico		43,274	97:44	2-56	2,072,821	47,480	97-75	225
Guernaey, Jersey, Alder-								
ney, & Man		45,694	85-76	14-24	288,059	55,795	8377	10:23
Total .	30,696,476	6,484,859	82:56	17:44	36,945,696	13,115,274	73-80	26:30

If the shipments to British colonies and dependencies are separated from those to foreign countries, it appears that the proportionate value of the aggregate shipments in those two years was nearly the same, viz. :—

Centesimal

Proportions.	
28:27	
	)
27.52	
	)
gree of labour bestor	wed, it
Little Labour.	
	00
. 15.45 . 10	00
. 18.05 . 10	00
. 30-28 . 10	00
	28-27 71-73 100 27-52 72-48 100 gree of labour bestor Little Labour. 15-91 1- 15-45 10

g further the shipments to Northern Europe, it will be found that the ions are,

tle labour	•	•	88·22 100 -	•	•	100 -
ich labour			61·78			39·16

d amount of Shipments in 1827 and 1838 to British Colonies, to Foreign ies generally, and to Northern Europe, was as follows:—

		1827.		1838.								
	Much La- bour.	Little La- bour.	Total.	Much La- bour.	Little La- bour-	Total.						
Colonies	£ 8,840,268	£ 1,672,956	£ 10,513,224	£ 11,647,793	£ 2,128,242	£ 13,776,035						
1 Countries gen-	21,856,906	4,811,903	<b>26,668,</b> 111	<b>25,297,</b> 903	10,987,032	36,284,935						
	30,696,476	6,484,859	37,181,335	36,945,696	13,115,274	50,060,970						
ra Europe	5,272,085	3,261,178	8,533,263	4,616,002	7,170,339	11,786,341						

results afford strong evidence of the unsatisfactory footing upon which ag relations with the nations of Europe are established. These countries, ity those of the North of Europe, which now take a diminished proportion re highly manufactured commodities, possess an abundance of productions sur wants, which they are naturally desirous of exchanging for the prour looms and our mines; but by our imposing high duties upon corn and a principal articles they have to give us in exchange, they have, in order their own population, been driven to manufacture for themselves; "and the President of the Manchester Chamber of Commerce lately remarked, a rivals where we should otherwise have had customers." Similar ats exist to the extension of our intercourse with other countries, arising, no less from the anti-commercial system of legislation of the governments countries than of our own. In the report lately presented to the House ons by the Committee on Import Duties, the progress of manufactures at Europe, the growing competition with which our merchants have now in foreign markets, and the consequent necessity of releasing their goods as possible from the unequal burden of our taxation, are very fully ex
It is shown clearly that the complicated system of our duties tends, other evils, to derange the natural course of trade, and to place under disadvantages our manufacturers who go abroad in quest of a market.

at of the remedies suggested in this report is given in the article Tariff, head we likewise refer for other details relating to the present condition

## III .- PRINCIPLES OF COMMERCE.

nay be partly inferred from what has been already stated. Commerce is luctive of wealth in an indirect manner. The merchant produces no on the articles which he buys and sells: he merely exchanges one commender; and in general, what is given is the exact equivalent of what

is received. The advantage of commerce—and it is difficult to overestimate its importance—consists in the uninterrupted scope and efficiency which it gives to the division and distribution of labour, by placing it in the power of individuals to prosecute continuously such employments as suit their taste or capacities. The intervention of the commercial class gives continuous motion to the national industry. They collect together every variety of commodities in warehouses and shops, and enable individuals, without loss of time, to supply themselves with whatever they want. Without the assistance of the merchant, it would not be possible to confine ourselves to one branch of industry, and all the advantages of co-operation and combination would be lost. Commerce, besides, is eminently conductive to the wealth and prosperity of a country, by balancing what is deficient in one district with what is superfluous in another; and by enabling it to import the commodities for the production of which the soil, climate, capital, and industry of foreign countries are best calculated, and to export in payment those articles for which is own situation is better adapted. By this distribution of the various articles mited to the accommodation of man in different and distant regions, or, as it may be described, this territorial division of labour, Providence has, by a beautiful arraagment, and one which will probably lead to the general civilisation of the world, provided for the mutual dependence of individuals and nations, and made even their selfish pursuits subservient to the general good.

In order that each community may avail itself to the uttermost of its peculiar

In order that each community may avail itself to the uttermost of its pendiar means of production, it is essential that commercial intercourse should be free and unrestricted. Respecting the freedom of the home trade, or that between different parts or provinces of the same country, no difference of opinion is now entertained. Without this freedom there would have been little or no wealth, only a limited population, and that population rude and barbarous. But although foreign trade is to all the countries in the world merely what home trade is to the different provinces of the same country, it is contended that it should be regulated in a different provinces of the same country, it is contended that it should be regulated in a different province of the same country, it is contended that it should be regulated in a different provinces of the same country, it is contended that it should be regulated in a different provinces of the same country, it is contended that it should be regulated in a different province of the same country, it is contended that it should be required to fabricate these goods, or some substitutes for them, at home; and that this injury is in no degree comparated by the comparative chaspies of the foreign commodities to the consumer.

In this argument the attention is confined to the effect of the importation of the

In this argument the attention is confined to the effect of the importation of the superior foreign article on those persons in the importing country who are already engaged, or would, but for such importation, engage themselves in the manufacture of the commodity in question, or its substitute. It is altogether overlooked that the importation is only an exchange of some product of home industry for some other of foreign industry; that the equivalents of the foreign commodities must be first produced here, and then exported in exchange for them, or their introduction weak be impossible; for assuredly foreigners never send us their goods except in return for an equivalent, and we can of course export nothing which is not the produce of British industry. Every obstacle, therefore, to the importation of any foreign commodity is precisely to the same extent an obstacle to the exportation of an equivalent of British produce or manufacture. And the injury sustained by the consumers of the protected articles from their higher price or inferior quality, is uncompensated by the advantage derived by any other class; the effect of all protecting duties being to diminish the general productiveness of the national industry, by confining it to such employments as are less productive of value that those which without such interference would be undertaken. Hence, in all cases where high duties are imposed to afford protection, foreign commerce must in the nature of things be diminished to a greater extent than domestic industry is encouraged.

The principle of free trade, however, is opposed by many in this country who do not attempt to deny the axiom, that every importation causes a correspondent exportation on the following grounds:

exportation, on the following grounds:

1. "The producers of such a highly taxed country as Great Britain ought to be protected from the competition of comparatively unit year foreigner."

protected from the competition of comparatively untaxed foreigners."

If the taxes are levied equitably, it is obvious that the producer of the commedity which would be exported in exchange for that which is imported, is as made burdened as the producer of the article which the latter would supersede. If, on the other hand, the taxes are not levied equitably, the remedy is to equalize them, not to make the imposition of one injustice the defence for another.

not to make the imposition of one injustice the defence for another.

2. "A country loses by the importation of the goods of another, unless there is a reciprocity in the free admission of her goods, on the same terms, into the latter."

If Prussia sends goods into England, while the admission of goods from England.

COM 193 COM

sis are prohibited, and the goods received by England are paid in specie, it is hat in order to render it profitable for an English merchant to export specie age for Prussian goods, he or some other merchant must find it profitable tan equal quantity of it in exchange for goods of home production, from Peru, or some other country into which British goods find their way. santity of specie could not be bought somewhere with English goods, its ion to Prussia would speedily raise its value in this country so high, that no longer be profitable to export it in exchange for Prussian commodities. le may be regarded as one transaction. The merchants of England, as a ald not find it profitable to export specie for goods, unless it were equally e to purchase specie with goods. It is well known, however, that in fact le gold or silver is employed for such purposes. [Balance of Trade, sr.] If England imports from Prussia more goods than it sends thither, is mostly paid by goods sent from other countries which receive from more than they send, and their mutual balances are adjusted by the on of bills of exchange. Any obstacle, therefore, to the interchange of tween one country and another, is as injurious to that imposing the restricto that on whose productions the restrictive duty is imposed; every tax portation acting to the same extent as a tax upon exportation. If France

our iron and yarns, she suffers from such policy quite as much as this In whichever of two countries the restriction is imposed, there is sure to precity of injury; and the benefit of every relaxation, from whichever it

, is sure to be enjoyed by both.

i is the policy of a nation to be independent of foreign supplies, in case it leprived of such supplies by war."

olicy is false in principle and ruinous in practice. In the fear of war a sys-

believed of such supplies by verification. In the fear of war a system of exclusion than by all the other at passions of subjects and rulers. The best way to preserve the nations with in peace, is to let them prove how dependent each is upon the others restable employment of its people, and for the comforts resulting from

Stable employment.

Stem of protection was introduced into European policy in 1667 by M.Colbert, to Louis XIV. of France, and it has been since steadily acted upon by Il nations, on the mistaken notion which has been generally entertained, protection of trade was a necessary part of the duty of the executive

ent; and there are few political errors which have occasioned greater. The regulating mania which it inspired has tormented industry in a l ways to force it from its natural channels. Besides falsely teaching o regard the welfare of their neighbours as incompatible with their own, it red a spirit of conspiracy of class against class, and interest against inevery one trying to gain legislative favour at the expense of the rest. The most articles have been artificially enhanced by protective duties or legisemopolies. By this system of each robbing each, all parties have been at the sum of national wealth has been proportionally lessened.

alicy of abandoning the restrictive system was long regarded with jealousy restriction was four restrictions was four regarded with Jeanus remmercial classes; but juster and more liberal opinions now prevail. In 1820, many of the principal mercantile houses in London joined in a petiariament, embodying the substance of all the principles of free trade e have endeavoured to explain, and particularly the following:

treedom from restraint is calculated to give the utmost extension to for-

le, and the best direction to the capital and industry of the country.

the maxim of buying in the cheapest market, and selling in the dearest, galates every merchant in his individual dealings, is strictly applicable as rule for the trade of the whole nation

t of the numerous protective and prohibitory duties of our commercial code, s proved, that, while all operate as a heavy tax on the community at large, are of any ultimate benefit to the classes in whose favour they were oriastituted, and none to the extent of the loss occasioned by them to the

wag as the necessity for the present amount of revenue subsists, your peti-annot expect so important a branch of it as the customs to be given up, materially diminished, unless some substitute less objectionable be sug-But it is against every restrictive regulation of trade, not essential to the against all duties merely protective from foreign competition; and against the excess of such duties as are partly for the purpose of revenue, and partly for that of protection,—that the prayer of the present petition is respectfully submitted to Parliament.

The attention which this petition was the means of drawing to the anti-commercial principles of our restrictive system, powerfully tended to bring about the successive relaxations which, since its presentation to Parliament, have been made in our commercial code. Within the last few years, several circumstances have combined to draw public attention still more strongly to this subject. At a meeting of the Chamber of Commerce of Manchester, to receive the report of Dr Bowring on the Prussian Commercial League, the following resolution was passed, disclaiming protecting duties of every kind:—"This meeting regards the present as the proper occasion for reiterating its adherence to the opinion so often declared by this chamber, that the prosperity, peace, and happiness of this and other nations can be alone promoted by the adoption of those just principles of trade which shall secure to all the right of a free interchange of their respective productions; and this meeting on behalf of the great community whose interests it represents, feels especially called upon to declare its disapprobation of all those restrictive laws which, whether intended for the protection of the manufacturing or agricultural classes, must, in intended for the protection of the manufacturing or agricultural classes, must, is so far as they are operative, be injurious to the rest of the nation, unjust to the world at large, and in direct hostility to the beneficent designs of Providenca." And in January 1839, deputations of merchants and manufacturers assembled in London, from Manchester, Liverpool, Leeds, Birmingham, Sheffield, Derby, Nottingham, Wolverhampton, Glasgow, Paisley, and other great towns, passed a resolution to the same effect. To these testimonies in favour of the principle of free trade has now to be added that of the Select Committee of the House of Commons on Import Duties, already alluded to, who "report their strong conviction of the necessity of an immediate change in the import duties of the kingdom," and "recommend that, as speedily as possible, the whole system of differential daties and restrictions should be reconsidered, and a change effected in such a manner that existing interests may suffer as little as possible in the transition to a more equitable state of things." The deep and general sensation which has been produced by their report throughout the country affords just grounds to hope that many of the improvements which it suggests in our commercial code will arelong be carried into effect by the legislature.

be carried into effect by the legislature.

COMMISSION, or BROKERAGE, the allowance to a factor, agent, or broker, for transacting the business of others. It is generally charged at so much per cent, the amount being regulated either by stipulation or the usage of trade. A commission del credere is a higher rate charged in those cases where the factor,

other agent, guarantees his dealings, or in other words, engages to be answerable, as if he himself wore the proper debtor. [Del Carders.]

These allowances are calculated by the Rule of Three, or Simple Proportion; the first term being always 100, the second the rate of commission, and the third the sum upon which the commission is granted, while the fourth is the allowance to be made. The following table will heritate such calculations for the common rates:—

COMMISSION OR BROKERAGE TABLE.

Prin.	# 1	er c	ent.	4	per	cent.	1	рет	cent.	2 per cent.		2½ per ct.		3 per cent.			4 per cent-			5 per cent.		ent.	Prin		
L. 100 90 80	£000	5 4 4	d. 0 6 0	£000	10 9 8	d. 0 0 0	£ 1 0 0	0 18 16	d. 0 0	£21	0 16 12	d. 0 0	£ 00 00 01	10 5 0	d. 0 0 0	£300	8. 0 14 8	d. 0 0	£433	0 12 4	d. 0 0	2544	0 10 0	0000	1, 100 90 80
70 60 50	0 0	3 3	6 6	0	6 5	0	0 0	14 12 10	0	1 1 1	8 4 0	0	1 1 1	15 10 5	0	1 1	16 10	0 0	2 2	16 8 0	0	3 3	10	0.	70 60 50
40 30 20	000	1	6	000	3 2	0	0 0	6 4	0	0 0	16 12 8	0	0 0	0 15 10	000	0 0	18 12	0	1 0	12 4 16	0 0	1	10	0	40 30 20
10 9 8	0 0	0	6 51 43	0 0	0 0	0 104 91	0 0	1 1	0 91 71	0 0	3 3	0 7± 21	0 0	5 4	6	0	5 4	0 44 91	0 0	8 7 6	0 25 48	0 0	10 9	0	10 9
7 6 5	0	0 0	41 31 3	0	0	8å 7± 6	0 0	1 1	42 24 0	0 0	01 01 0	95 43 0	0	3 3	6 0 6	0	3 3	25 7±	0	5 4	7± 94	000	76	0	6 5
3 2	0	0	14 14 14	000	000	43 34 24	0 0	0 0	94 74 42	0 0	1 0	7± 25 9±	0 0	1	6	0 0	1	44 91 21	0 0	3 9 1	25 48 71	0 0	4 3 9	0 0	3 2
1	0	0	01	0	0	14	0	0	24	0	0	44	0	0	6	0	0	71	0	0	96	0	1	0	1

COMMISSION OF BANKRUPTCY. Before the passing of the Bankruptey Court Act, 1 & 2 Wm. IV. c. 56, bankruptcies were prosecuted under commit

by the Lord Chancellor to certain commissioners. A different arrangement was

by the Lord Chancellor to certain commissioners. A different arrangement was adopted by that act, and the decree authorizing the prosecution of a bankruptcy is called a fiat. [Commissioners.] The expression a commission of bankruptcy, rame into use for expressing the whole process of bankruptcy, and is still sometimes employed in that sense. [Bankruptcy.]

COMMISSIONERS in the Law of Bankruptcy.—In England the commissioners are efficient who hold certain powers of administration and superintendence in matters of bankruptcy. Previous to the act 1 & 2 Wm. IV. c. 56, a special commission was issued under the great seal in every particular case; but the practice has been altered by that act. The commissioners in town bankruptcies are the six commissioners of the Court of Bankruptcy. [Bankruptcy Court on 1] These in commissioners of the Court of Bankruptcy. [BANKRUPTCY, COURT OF.] Those in the country are permanent officers, chosen by the judges of the several circuits, from among the barristers, attorneys, and solicitors, in the respective counties of the circuits, subject to the approbation of the Chancellor. In town bankruptcies, a single commissioner acts. The commissioners of the Court of Bankruptcy take the eath of office on their appointment; the country commissioners take a new eath on the opening of each flat. In a town bankruptcy, the flat authorizes the petitioning creditor to prosecute in the Court of Bankruptcy; in country bankruptcies, before commissioners named. It has to be observed, that in bankruptcies, before commissioners of Bankruptcies, before commissioners of Bankruptcies, before commissioners take a new control of Bankruptcy. teles prosecuted in the Court of Bankruptcy, one commissioner has the same ruptcies prosecuted in the Court of Dankrupsey, on mission, and is now conferred authority which was formerly conferred by a commission, and is now conferred on country commissioners by a flat. Wherever the word "commissioners" is

ser in town bankruptcies, unless otherwise specified.

The commissioners receive proof of the petitioning creditor's debt, who must attend before them in person, unless under very peculiar circumstances. They are attend before them in person, unless under very peculiar circumstances. They are empowered to summon before them "any person whom they shall believe capable of giving any information concerning the trading of, or any act or acts of bank-raptey" committed by, the person petitioned against, and they may command production of all documents tending to the same purpose. The remedies and means of enforcement are the same as those below stated, with regard to the other examinations (6 Geo. IV.c. 16, § 24). Being satisfied of the debt, trading, and act of bankruptcy, they adjudge the party bankrupt (§ 24), subject to review. After adjudication, the commissioners appoint the meetings for the bankrupt to surrender and conform (§ 25), and at these, and every dividend meeting, creditors may prove their debts before the commissioners. [Proor.] The commissioners are empowered, after adjudication, to summon before them persons suspected of are empowered, after adjudication, to summon before them persons suspected of having any part of the bankrupt estate in their possession, or of being indebted to the bankrupt, or any individuals who can give information as to his person, trade, or dealings, and they may require such individuals to produce books, papers, and vouchers.

They can enforce attendance by warrants (§ 33). The examination may be on oath, They can entore attendance by warrants (3.5). In examination may be on oath, and either written or verbal, and parties may be required to sign written answers. On refusal to answer lawful questions, to produce vouchers, or to sign answers to questions, the commissioners may commit the party without bail, until satisfactory answers are given, and the other directions of the act are complied with (§ 34). The commissioners are empowered to allow charges to witnesses, who must, as in service of a subpona, have their expenses tendered (§ 35). They have similar authority to examine the hanky until and the same means of enforcing attendance. authority to examine the bankrupt, and the same means of enforcing attendance, and " it shall be lawful for them to examine such bankrupt upon oath, either by werd of mouth, or on interrogatories in writing, touching all matters relating either to his trade, dealings, or estate, or which may tend to disclose any secret grant, conveyance, or concealment of his lands, tenements, goods, money, or debts, and to reduce his answers into writing, which examination, so reduced into writing, the mid bankrupt shall sign and subscribe." And the commissioners are empowered mid bankrupt shall sign and subscribe." And the commissioners are empowered to imprison him to remain without bail "until he shall submit himself to the said smissioners to be sworn, and full answers make to their satisfaction to such stiens as shall be put to him, and sign and subscribe such examination" (§ 36). exestions as shall be put to him, and sign and subscribe such examination" (§ 36). The commissioners may examine the bankrupt's wife, with like means of enforcement, "for the finding out and discovery of the estate, goods, and chattels of such bankrupt, concealed, kept, or disposed of by such wife, in her own person, or by her own act, or by any other porson" (§ 37). Quakers may make solemn affirmation as such examinations, and falsehood, either under oath or solemn affirmation, infers the punishment of perjury (§ 39). § 39 of the act regulates the course to be adepted by the courts of law when applied to by habeas corpus or otherwise to interfere with commitments under the act. § 40 provides for the protection of the

commissioners in cases of actions of damages. No single commissioner of the Court of Bankruptcy can commit an individual, except to a messenger of the court, to be brought before a subdivision court, or court of review, within three days (1 & 2 Wm. IV. c. 56, § 7). In the examinations a witness is not bound to answer a question which may criminate him, or expose him to penalties, but it will not serve as a ground of protection that the answer may expose him to a civil claim. "And a bankrupt may not only be compelled to disclose the disposition of his property, and the mode of it, although such instances may tend to prove an act of bankruptey, but he may be examined as to whether a deed was voluntary; and he cannot refuse to discover the particulars relating to his estate, although such information may tend to show that he has committed a criminal act; but if the question put to him be, whether or not he has done an act clearly criminal, he may refuse to answerit" (Henley's B. L. 91). Any commissioner of the Court of Bankruptcy may adjourn an examination, or a proof of debt. to a subdivision court or a court of a proof of debt. (Henley's B. L. 91). Any commissioner of the Court of Bankruptcy may adjourn an examination, or a proof of debt, to a subdivision court, or a court of review; and if a commissioner decide any point of law or equity, or as to the refusal or admission of evidence in the case of a disputed debt, the decision is subject to review (1 & 2 Wm. IV. c. 56, §§ 30, 31). Commissioners of the Court of Bankruptcy are judges of record, and have the corresponding privileges and protections (Ib. § 1). The country commissioners are protected in the execution of their duty by 6 Geo. IV. c. 16, § 41-44. (Statutes, as quoted. Henley's B. L. 79-97.)

IN IRELAND there was, by the original bankruptcy act, 6 Wm. IV. c. 14, one commissioner, but a second was added by 7 Wm. IV. and 1 Vict. c. 48. In each bankruptcy, a separate commission is issued under the great seal to one of the

bankruptcy, a separate commission is issued under the great seal to one of the commissioners, but they only require each to take one oath of office (§ 4). commissioner summons the bankrupt, subjects him to examination, inquires into the trading and bankruptcy by witnesses and documents, in the same maner as the commissioners in England, and he has similar remedies for enforcing attend-ance. The Lord Chancellor may, on affidavit or otherwise, issue an extraordinary commission, for proof of debts, examination of witnesses, and other matters, while the person so appointed possesses the same powers to compel attendance of witnesses, and examine them, and to enforce production of documents, as the official

commissioner (§ 57). [BANKRUPTCY.]

In Scotland there are commissioners appointed in each sequestration or bankruptcy, whose situation and duties, however, are very different from those above They form a committee of three creditors, who are the assessors or described. They form a committee of three creditors, who are the assesser or council of the trustee, and whose consent is necessary to certain transactions connected with sequestrations. They are chosen at the meeting for electing the trustee, and in the same manner, by creditors duly qualified. [TRUSTEE.] They must be chosen from among the creditors or mandatories, and their election is declared by the Sheriff. Where a commissioner has become disqualified, or has otherwise Where a commissioner has become disqualified, or has otherwise ceased to act, the trustee must call a meeting to elect a new one. The commissioners must concur with the trustee in submissions and other transactions. They meet at stated intervals to examine into the proceedings of the trustee, and this books, and declare dividends. They fix the trustee's remuneration, and have the privilege of assembling when they think fit, to ascertain the situation of the estate. Two are a quorum. They are not entitled to purchase property sold under the bankruptcy. [Sequestration. Trustee.] (2 & 3 Vict. c. 41. Burton's Massel of the Law of Scotland.)

COMPANY, an association of persons for the prosecution of a common undertaking. In carrying on those costly enterprises in which the capital of a commercial country is small or the recovers and other the mind of one property and of the property are offered.

taking. In carrying on those costly enterprises in which the capital of a commercial country is employed, the resources and the mind of one person are often inadequate. They require the combined capital and industry of many, with the unity of purpose and of person which belongs to an individual. Hence the origin of companies, of which the following kinds may be distinguished:—

Private Companies, or voluntary associations of two or more persons for the acquisition of profit, with a contribution for that end, of stipulated shares of property and industry; accompanied by an unlimited mandate to each partner to bisd the company in the line of its employment, and a guarantee to third parties of all the engagements undertaken in the social name. Companies of this kind may be subdivided into Partnerships and Joint-Adventures, under which heads, respectively, these contracts are fully described.

ively, these contracts are fully described.

Joint-Stock Companies differ from the preceding in respect,—lst, That the credit is placed on the joint-stock of the company, as indicated by a descriptive name, issued of being personal, as indicated by a firm; 2d, That the management is delegated by the partners to a body of directors; and, 3d, That the shares are transferable.

Public or Chartered Companies are of different kinds. A royal charter enables a joint-stock company to enjoy the privileges of a corporation, and trade under a limited responsibility; the shares of such a company are transferable; the company itself undissolved by the death or bankruptcy of partners; and the management and title to pursue are vested in the officers appointed according to the charter. But to give the privilege of monopoly to a company, there must be an Act of Parliament, as in the cases of the East India Company and Bank of England.

Regulated Companies are chartered commercial associations which do not trade apon a joint-stock, but are obliged to admit any person properly qualified, upon paying a certain fine, and agreeing to submit to the regulations of the company, each member trading upon his own stock, and at his own risk. After the revival of commerce in the 15th, 16th, and 17th centuries, it was the practice in most modern states to assign such branches of trade as were reckoned peculiarly hazardcus to the exclusive management of such companies, who were authorized to levy duties, and to provide for their common defence and security, as few governments had then ships and troops to spare for the defence of their subjects in remote regions. But the necessity for these associations, if it ever existed, ceased long ago; and of the regulated companies which were formerly established in Britain, as the Hamburg Company, the Russia Company, the Turkey Company, the African Company, and others (Wealth of Nations, b. 5, c. 1), a few only exist in name; all British subjects being now at liberty to trade with friendly countries, on their conforming to the regulations laid down by such countries, and to our customs laws.

Patent Companies are associations instituted under the act 7 Wm. IV. & 1 Vict. e. 73, which provides for the limitation and regulation of the partners by letters patent; in this way avoiding those cumbrous peculiarities of a corporation which are inconvenient to a mere trading company, and rendering the expense of an Act

of Parliament unnecessary.

Societés en Commandite, though not sanctioned by the British laws, are common in France and elsewhere. They consist of a number of individuals, of whom one or more undertake the management, and are held indefinitely responsible for all engagements, as in the case of ordinary partnerships; and the others are mere shareholders, responsible only to the amount of their contributions, either paid up or contracted to be paid into the joint-stock of the association. The first, called in France commandites, may be designated managing partners; and the second, called commanditeires, non-responsible partners, or simply shareholders. Thus the commandite association is intermediate in its character between an ordinary partnership and a privileged trading company. The managing partners are liable in their ship and a privileged trading company. The man whole fortunes; the others only in a limited sum.

ship and a privileged trading company. The managing partners are liable in their whole fortunes; the others only in a limited sum.

The Constitution of Companies, in regard to the mutual rights of the partners, and their liabilities to the public, will be treated in detail under the heads Partnership and Joint-Stock Concerns. But an opportunity will be here taken to describe those proceedings which are usual or necessary in the institution of a company to undertake the formation of a railway, canal, or other work requiring a private Act of Parliament. In the prosecution of such undertakings, the first step usually taken is for the projectors to draw up the plan of the association, with a statement of the advantages to be derived from it, and the proposed method of carrying it into effect. This is submitted to a meeting of those interested. If the plan he approved, a subscription is opened to deray immediate expenses, and means are taken to give publicity to the plan so adopted, in order to procure shareholders. An estimate has generally been formed of the amount which is considered sufficient for the completion of the object; and the shares are agreed to be paid in such proportions and at such times as shall be afterwards fixed by the bill. In the view of introducing a private bill into Parliament, surveys are then made, and plans prepared, together with a list containing the masses of every person whose interests are immediately affected, or whose estate, or any part thereof, is required for the purposes of the undertaking. Duplicates of this list, having three biask columns, headed assending, dissending, and neutral, are forwarded to every such person, to signed by him in whichever column he pleases, and numerous other regulations are established by the "Banding Orders" of the two Houses of Parliament, for the purpose of securing to private bills, in their progress, the observation of all whose interests they may affect; for an account of which we must refer to these orders themselves.

The preliminaries pres

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lapse of a certain number of days, it is moved that the bill be read a second time, when, if any objection is made, it is then stated, and the bill is either rejected or referred to a select committee, who consider it clause by clause, and are empowered to examine witnesses, and to hear counse both in support and opposition. The committee, in almost every case, introduce a maximum of the toil, or duty, or rent (according to the nature of the measure), to be levited, and in many case declare a maximum of interest to be divided on the capital, and order the surplus to be lavated in the public funds till the amount is sufficient to repay the advances by the shareholders,—the improvement to be then thrown open for the free enjoyment of the public. In many cases also provision is made to secure the completion of the work when once begun. The committee having completed their labours, announce their decision in a report; after which the Hause precess to the third reading of the bill, when it may be again discussed, though the report of the committee is in most cases agreed to without any farther opposition. If the bill is passed, it is carried to the House of Lords, where it goes through nearly the same forms; and if it be finally approved of by the Upper House, and receive the royal sanction, it becomes an Act of Parliament. It should also be stated, that early in the session the House fixes periods within which the different stage of private bills are required to be forwarded.

The expenses of carrying the generality of such bills through Parliament are very considerable. A much higher amount of fees is paid in the case of a private bill than in that of a public bill, to the clerks and other officers of the two Houses; besides which, the expenses of agency, of bringing up witnesses, and the other charges attending the making application to Parliament for a private bill, at present often amount to many times as much as the sees. The following shows the expenses of constituting several of the English railway companies

COMPASS (the Mariner's), an instrument employed in directing the course of vessels at sea. It consists of a circular card, having a magnetised needle attach to the back of it, so as to form one of its diameters; this diameter being support on a point, and exactly balanced on its centre, turns freely round with the ear which by a particular contrivance is so suspended within a cylindrical box that remains perfectly horizontal, notwithstanding the irregular motions to which a sis liable at sea: it is the property of the needle, when thus balanced, to point see to the North Pole; whence, by simply looking at the position of the needle, mariner can see the direction in which the vessel is sailing, and regulate his seem. accordingly.

The course indicated by the needle, however, is only the magnetic bearing, wh is soldom the true direction; for the magnet rarely points exactly north, being subject to two errors from different causes, called the variation and the deviation. The former is the result of a slow progressive alteration in the position of the magnetic pole, which, within certain limits, moves from east to west, and back again from west to east. When it was first noticed, about the middle of the 16th century, the needle in London pointed some degrees to the east of the true north; this variation gradually became less, till in 1660 it coincided with the North Pole of the state of t on the earth; it then gradually varied to the west, till in 1828 the variation amounted to about 25°; since which it has decreased, being at present about 24°. It also changes 10 or 15 minutes at different times of the day. The variation of the compass, however, is very different in different parts of the globe, and must therefore be determined at sea by comparing the true bearing of a celestial object with its bearing by compass, which is done by a finer instrument called an assessing compass. The cause of the variation of the compass has hitherto cluded the researches of philosophers. Cantain Parry discovered that when he had a compass searches of philosophers. Captain Parry discovered that when he had passed to the north of a certain spot westward of Hudson's Strait, the needle, which had been previously varying to an extreme degree, absolutely went half round the copass, and this continued to be the case until he had sailed considerably farti pass, and this continued to be the case until he had sailed considerably farther north. Whether this peculiar attraction had any reference to the real magnetic pole, further observations will perhaps determine.—The deviation of the compass is a local error, occasioned by the attraction of iron on board ship: it was first esserved by Mr Wales, the astronomer of Captain Cook, and has been the cause of numerous shipwrecks: an ingenious method of discovering its amount, however, has been lately invented by Professor Barlow. The dip of the needle is a deviation from its burious tallies, it is different in different to the second like the articles.

tion from its horizontal line; it is different in different places, and, like the varition, undergoes slow changes: its diurnal change is not perceptible.

The inventor of the mariner's compass is not known. It was employed in Europe in navigation, about the middle of the 13th century, but the exact date of its introduction in the control of the literature of of the literatur duction is matter of doubt. The Chinese, however, are said to have been acquaints with it much earlier. The attractive power of the loadstone was known to the ancient Egyptians, but was not by them applied to any practical purpose. [Con-

COMPOSITION-CONTRACT, an agreement between a bankrupt trader and his creditors, by which, on its being ratified according to the terms of the statutes, the debtor is relieved from the farther operation of the bankrupt laws.

IN EMPLAND, by the bankrupt statute 6 Geo. IV. c. 16, this practice was introduced from the sequestration law of Scotland. By § 133, any meeting after the bankrupt has passed his last examination (of which and its purport 21 days' notice shall have been given in the Gazotte), if he or his friends make an offer of composition, or security for composition, agreed to by nine-tenths in number and value of the creditors present, another meeting is to be appointed, and if at that water in the creators present, another meeting is to be appointed, and it as that meeting nine-tenths in number and value agree, the bankruptcy is to be super-seded. By § 134, a creditor whose debt is less than £20, is not reckoned in number, but his debt must be computed in value. Any creditor to the amount of £50 residing out of England, must have notice of the meeting so long before as to have residing out of England, must have notice of the meeting so long before as to have time to vote, and such creditor may vote by letter of attorney, as in the case of assignees. A creditor agreeing to accept any gratuity or higher composition for assenting, forfeits the debt and the gratuity; and the bankrupt may be compelled to make eath that no such transaction has taken place, and that he has used no undus means to obtain the assent of his creditors. The composition-contract having been in use in Scotland since 1793, the practice in that part of the island will in a great measure regulate that of England, except where a distinction is created by statute.

created by statute.

IN SCOTLAND, by the late sequestration act, 2 & 3 Vict. c. 41, an offer of composian Scottanty by the late sequestration set, 2 of 5 vice. 6. 71, an oner to composition may be made at the meeting appointed for electing a trustee. [TRUSTEE.] If a majority in number and nine-tenths in value, at the meeting, agree to entertain the offer, the trustee must advertise in the Edinburgh Gazette that an offer has been made and entertained, and that it will be decided upon at a meeting to be held after the bankrupt's examination, stating the day, hour, and place of the meeting. He must also send a circular by post to each creditor claiming, or menmeeting. He must also send a circular by post to each creditor cianning, or mentioned in the bankrupt's state, containing a notice of the resolution and meeting, with a specification of the offer and security, and an abstract of the state of the affairs and valuation of the estate, "so far as the same can be done, to enable the creditors to judge of the said offer and security" (§ 113). If at the meeting, a majority in number and nine-tenths in value accept, a bond of caution [CAUTIONARY and his production of the tenths of the t OBLIGATION] by the bankrupt and his cautioner may be lodged with the trustee. The trustee has then to send a report of the resolution of the meeting and the bond of cautionary to the Bill-Chamber Clerk of the Court of Session, or the Sheriff-Clerk of the district. The latter alternative is made, that the trustee may have the decision of the Lord Ordinary, or of the Sheriff, according to his choice. If the judge find that the requisites are complied with, he must judicially approve of the composition, after hearing all objections by opposing creditors, "and if he shall refuse to sustain the offer, or reject the vote of any creditor, he shall specify the grounds of refusal or rejection" (§ 114). The second occasion for an offer is at the secting after the examination, or at any subsequent meeting called for the purpose by the trustee, with consent of the commissioners [COMMISSIONERS], when if a majority in number and four-fifths in value resolve to entertain the offer, the trustee must send notice to the creditors, as above, for a meeting within 21 days. At the meeting, a majority in number and four-fifths in value may accept the ofer. The proceedings must be judicially certified as above (§ 115). If an offer having been made has been rejected, or has otherwise become ineffectual, no second and the effert, stating the amount of composition and the terms of payment, be subscribed by the cautioner. Such an offer not only requires to be accepted by a stating the amount of composition and the terms of payment, be subscribed by the cautioner. Such an offer not only requires to be accepted by a stating the number and nine-tenths in value of the creditors called to a meeting by majority in number and nine-tenus is value of the creditors called to a meeting by the trustee, but to be assented to by nine-tenths in value of all the creditors who have produced affidavits (§ 121). Before a composition is approved of, the commissioners have to audit the trustee's accounts, and ascertain the balance, subject to review by the Lord Ordinary or Sheriff (§ 117). The bankrupt and his cautioner in the composition are precluded from objecting to any debt given up by the bankrupt in his "state," or admitted in his offer of composition, and likewise to any assentive hald be a graditure unless an objection have been made in the offer of composition. security held by a creditor, unless an objection have been made in the offer of composition, written notice having been given to the creditor (§ 119). A creditor who has not produced his claim before the date of the judicial approval of the composition, has no claim against the cautioner after two years from its date (§ 120). On a composition being approved of, and the bankrupt taking the declaration or eath prescribed by the statute, he is discharged. (§ 116.)

IN IRELAND, by 6 & 7 Wm. IV. c. 14, §§ 151 & 152, the composition-contract was established in the same terms as by §§ 133 & 134 of 6 Goo. IV. c. 16 in England, the notice of meeting being given in the Dublin Gazette.

CONESSI, the bark of the oval-leaved rosebay (Verum antidysenterioum). It

is obtained chiefly at Tellicherry, on the Malabar coast, whence it is sometimes called Tellicherry bark. It has lately been introduced into the British materia medica. (Ains'ie's Mat. Indica.)

CONEY, or RABBIT (Fr. Lapin. Ger. Koniglein. It. Conigão. Sp. Coneje), a well-known rodential little animal (Lepus Cuniculus, Linn.) remarkable for its fecundity,—beginning to breed at the age of six months, and producing several litter in a year, generally from five to seven or eight at a time. Its fur is in considerable demand, particularly for the hat trade; at one time the silver-haired varieties, or silver sprigs, were much valued for ornamental linings to cloaks, and other pieces

of dress. Coney furs are a common article of import.

CONSIGNMENT is an expression employed to designate any transaction by which an individual in one place transmits or consigns goods to an individual in another place, to be at his disposal under conditions expressed or implied. The person who transmits the goods is called the consigner,—he who receives them the consignee. Consigner and consignee are used by merchants to express generany the supper of merchandise, and the person to whom they are addressed by bill of lading or otherwise. The most ordinary description of consignment is that to a factor, who has to traffic with the goods for the use of his principal, and who may deal with third parties not warned of limitations to his power, as if he were the principal. [Factor, and substance of the Easter's Antis power, as if he were the principal. [FACTOR, and substance of the Factor's Act under that head.] Cargoes are sometimes consigned from debtors to creditors in satisfaction of debt, and sometimes as a fund of credit for advances, the consigner being entitled to draw on the consignee to a certain amount, or the latter advancing cash to the former. On failure of the consigner, the consignee has a lien on the goods in his hand for his advances. (Paley on Principal and Agent.) [FACTOR. LIEK.]

CONSOLIDATED FUND. [BUDGET. REVENUE AND EXPENDITURE]

CONSOLS Confidence would be denoted the posttion of the particular of the

CONSOLS, a familiar term used to denote the portion of the national debt of the

United Kingdom forming the 3 per cent. consolidated annuities.

CONSUL, an officer appointed by a government to reside in some foreign country for the purpose of facilitating and protecting the commerce of the subjects of such government. Consuls are not in general reckoned among diplomatic ministers; but in some particular cases (such as that of the consuls-general sent to some of the semi-barbarous states of Africa), having diplomatic duties to perform, they are accredited and treated as ministers. According to the general instructhey are accredited and treated as ministers. According to the general instruc-tions of the British government, a consul must study " to become conversant with tions of the British government, a consul must study "to become conversant with the laws and general principles which relate to the trade of Great Britain with foreign parts; to make himself acquainted with the language, and with the municipal laws of the country wherein he resides, and especially with such laws as have "to protect and promote the lawful trade and trading interests of Great Britain by every fair and proper means;" to caution all British subjects against carrying on an illustreet of the average and in violation of the lawful on an illicit commerce to the detriment of the revenue, and in violation of the law and regulations of England, or of the country in which he resides;" " to give his and regulations of England, or of the country in which he resides;" to give he best advice and assistance, whenever called upon, to his Majesty's trading subjects, quieting their differences, promoting peace, harmony, and good-will amongst them, and conciliating as much as possible the subjects of the two countries upon all points of difference which may fall under his cognizance;" and to uphold the rightful interests and privileges of British subjects both in person and property, placing, however, cases where redress cannot be obtained from the local authorities in the hands of the British minister. The consul is also required to send annually to the Secretary of State for Foreign Affairs a return of the trade at the ports within his consulate; and to transmit quarterly a weekly account of the prices of agricultural produce, with the course of exchange, and any remarks connected with these subjects which he may consider necessary. He is further required to acquaint his own government with the appearance of any contagious disease at the place of his residence; to afford relief to any distressed British subjects thrown upon the coast, or

reaching by chance any place within his district; and to furnish intelligence, obtain supplies, and generally assist any king's ships coming within his consulste.

The consuls appointed by our government are generally British subjects; but this is not an invariable rule. Provious to the year 1814, the greater part of the English consuls abroad, who held commissions under the crown, were merchants at

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the respective places of their consular residence. Many of those consuls had no salary from government; their emoluments consisted of fees, which they levied spon the tonnage of British ships, and upon the value of their cargoes. This mode of remunerating these officers having created dissatisfaction among the commercial classes, a new system was introduced in the year 1826, and an act of Parliament was passed to abolish all consular fees on tonnage and cargoes, and to enable the was passed to abolian all consular fees on tonnage and cargoes, and to enable the crown to give remunerating salaries to consuls. According to the system founded upon the act of 1826, it was determined "that British consuls should not be in any way concerned, directly or indirectly, in commercial pursuits." This system was acted upon with some few exceptions until the year 1832, when a very considerable reduction was made in the salaries assigned to them, and "permission was given to engage in commercial pursuits," as a set-off against the reduction of salary. Thus, the principle established in 1826 was reversed, and restriction "to engage in mercantile pursuits" made the exception instead of the rule. engage in mercantile pursuits" made the exception instead of the rule.

Table of Fees payable to Consuls-general and Consuls by the act 6 Geo. IV. c. 87.

Certificate of due landing of goods exported from the United Kingdom	Registrations
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CONTINENTAL SYSTEM. [COMMERCE.]

CONTINENTAL SYSTEM. [COMMERCE.]
CONTO, a Portuguese word, denoting a million. A conto of reis is 1000 milreis;
commonly expressed 1000 5000.
CONTRABAND, from the Italian Contrabando, contrary to proclamation, is
applied in one sense to the goods which are prohibited to be exported or imported,
on the ground of theories regarding national policy, or protection to home produce. These are embodied in the customs duties act, 3 & 4 Wm. IV. c. 52, an
abridgment of which will be found under the title Customs. Contraband of war is
realist by belligarent regarders to the formishing of arms provisions or other assistapplied by belligerent powers to the furnishing of arms, provisions, or other assistance to powers with which they are at war, by neutral states, or their own subjects.

Like most other questions in the law of nations, it is exceedingly difficult to decide what goods may or may not give assistance in the furtherance of hostilities, and consequently what are or are not contraband. "Not only arms, powder, ball, and ether ammunition, but also horses and furniture, pitch, tar, sails, hower, partial ending a set or are not contraband. Not only arms, power, partial ending a set or are manually considered as contraband? (Marshall on Insurance, 73). The penalties where neutrals convey contraband, are somewhat arbitrary, depending often on the power of the nation that enforces them. Formerly the vessel and cargo were forfeited, but in later times the penalty has generally been mitigated. this treasonable in a subject of Britain to supply contraband to a nation with which this country is at war, and all contracts, including insurances, made here, in relation to the conveyance of contraband, whether by British subjects or neutrals, are void. (1b. 72-79.)

CONTRACT, on AGREEMENT, may be defined the legally expressed con-

sent of two or more persons to give and receive some specified benefit.

IN EMOLAND, a person non compos cannot enter into an agreement. By the original principles of the law, infants, or minors, that is, persons under twenty-one years of age, cannot contract. In practice, however, in general, their contracts for their benefit are supported, while they are entitled to recede from those to their persons under twenty-one years of age, cannot contract. prejudice. A minor may bind himself for necessaries, such as food, clothing, medicine, and education; and in judging of what are necessaries, the comparative age and position of the party will be considered. Thus, where a minor was a captain in the army, he was held liable to pay for his servant's livery,—his situation being CON 202 CON

held as requiring such an attendant (Hands v. Slaney, 8 T. R. 578). If one leads money to a minor, it would seem that the borrower will not be bound though he lay it out on necessaries, as the necessity is judged of from the nature of the centract, not from what the minor may do in consequence of it. By 9 Geo. IV. s. 14, § 5, a confirmation by one of full age, of a contract incurred in minority, causes be validly made except in writing. A wife during intermarriage is incapable, withen her husband's consent, of entering on an agreement, in the general case; but with respect to her separate property, she is entitled to act as if she were a single woman.

(2 Vesey, senior, 190.)
All agreements to do an act on one side, should have a consideration on the oth but a deed duly executed, in the most solemn manner, under seal, is binding withest a consideration; and negotiable instruments, such as bills and notes, bind without a consideration; and negotiable instruments, such as bills and notes, bind without consideration, where the interest of third parties is involved. [Bill In the general case courts of law will not interfere either to enforce voluntary agreement, not having any of these qualifications, unless creditors or other third parties have an interest, or to annul them, unless in cases of fraud. The party injured by break of agreement, may have recourse at common law, or in equity, according to the circumstances. Where specific performance is demanded, the latter is the proper

of agreement, may have recourse at common law, or in equity, according to the circumstances. Where specific performance is demanded, the latter is the preser tribunal: Where damages for non-performance will compensate the claimant, a court of law and a jury should be resorted to. "Therefore, in general, they (Court of Equity) will not allow a bill for a specific performance of contracts of stock, corn, hops, or other articles of merchandise, but will leave the plaintiff to his remedy at law." (Bacon's Ab: Apreements, B. 1, nots.)

By the statute of Frauds, 29 Ch. II. c. 3, among many previsions which refriched to agreements as to real property, it is by § 4 enacted, "That no action shall be brought whereby to charge any executor or administrator, upon any special promise, to answer for the debt, default, or micarriages of another person; or to charge any person upon any agreement mate upon consideration of marriage, or upon any contract or sale of lands, tenement, or hereditaments, or any interest in or concerning them; or upon any agreement that is not to be performed within the space of one year from the making therefit unless the agreement upon which such action shall be brought, or some memoradum or note thereof, shall be in writing, signed by the party to be charged therewith, or some other person thereunto by him lawfully authorized." By a sill more important enactment (§ 17), "no contract for the sale of any goods, ware, and merchandise for the price of ten pounds sterling or upwards, shall be allowed to be good, except the buyer shall accept of part of the goods so sold, and actally receive the same, or give something in earnest to bind the bargain, er in part of payment; or that some note or memorandum in writing of the mid bargain be made and signed by the parties to be charged, or their agents thereunto lawfully authorized." By 9 Geo. IV. c. 14, § 7, this provision is declared to apply, though the goods may not be made, or fit for delivery at the time of the agreement. Will regard to the delivery, wh it was held insufficient (Champion v. Plummer, I. Bos. of Pul. 252). Where expresses his consent by writing his name, it is of no consequence whether it be by subscription, or in the body of the memorandum. An agreement in part p

by subscription, or in the body of the memorandum. An agreement in part performed, is not affected by the statute. Such acts must be done distinctly with the view of fulfilling the agreement. (Bacon's Ab.; vece Agreements.)

IN IRELAND, the equivalent to the English statute of frauds is 7 Wm. III. e. 12, which is amended as above by 9 Geo. IV. c.14.

CONVOY, in the law of shipping, is applied to a naval force appointed by the government, for the protection of vessels plying between certain ports in time of war. An obligation to sail with convoy has occasionally been created and enforced by act of Parliament (see 38 Geo. III. c. 76, & 43 Geo. III. c. 57), while at other times it has been left to the private arrangement of the parties interested in their capacity of underwriters, &c. It was decided in 1783, that an obligation to sail with convoy is not fulfilled by incidentally accompanying and being under the protection of a ship of war, and that only vessels commissioned for that express purpose by the government constitute convoy (Park on Insurance, 449). The admiral commanding-in-chief on a foreign station, is, however, the representative

It the government to the effect of appointing such protection. It frequently happens hat the convey does not sail from the same port as the vessel; when this is the ass, the obligation on the master is to proceed, in the usual manner, to the place I readesvess. Convoys cannot generally be appointed for every individual voyage bring its whole continuance, and in such cases vessels may have to conclude their bring its whole continuance, and in such cases vessels may have to conclude their syages unprotected. Each voyage is, however, attached to some particular convy, which must be kept company with so far as it goes. The master of a vessel send to join convoy must immediately apply for salling instructions, that he may as able to obey the signals, and may know the place of rendezvous in case of separation. Unless it be owing to impediments over which the master has no control, he must considered as having put himself under the protection of convoy, until he mas ebtained sailing instructions. The principal questions as to sailing with convey arise out of cases where it is a warranty specified or implied in insurances, and a this view it will be discussed under the head Warranty.

COPALVA OR COPALVA COMMONIA SAILOR AND HAT PROPERLY AND ORDER AND COPALVA COMMONIA CALLERA OR COPALVA COMMONIA SAILOR AND THE PROPERLY AND ORDER AND THE PROPERLY AND T

COPAIBA, on COPAIVA, commonly called a balsam, but properly an oleo-resin a turpentine, is a drug obtained from the Copaifera officinalis, a native of South America, and from other species of the same tree. Two kinds are sometimes distin-America, and from other species of the same tree. Two kinds are sometimes distinguished, and named from the countries in which they are produced, the Brazilian chiefly from the province of Pars), and the West Indian. The former is thin, shear, of a pale colour, pleasant aromatic smell, and of an acrid bitter taste; while the latter is thick, golden yellow, not transparent, and of less agreeable smell, even reasonabling turpentine. Sp. gr. '980. It is often adulterated with castor-oil and the finer sorts of turpentines. When good, it should be completely soluble in alcohol at the strength of 90 per cent.; but the simplest test of its purity is to heat a small remarkity in a watch-class when if good a hard brittle resurvements. This danger antity in a watch-glass, when, if good, a hard brittle resin remains. This drug celebrated for its action as a stimulant to the mucous surfaces. About 320 cwts. s celebrated for its a

are annually entered for home consumption.

COPAL, a peculiar kind of resin obtained from a large tree (Rhus copallinum), bund in various tropical countries. It usually appears in the form of round, hard, thing, transparent masses, brittle, tasteless, and nearly inodorous; and is generally of a lemon hue, though the best is nearly colourless. It is fusible and inflammable in the control of the country of th rally of a temon hue, though the bess is nearly concurrent. It is authors and innummable, insoluble in water, and differs from most other resins in being very sparingly soluble in alcohol. It is, however, dissolved by ether and some essential sile, though with difficulty. The resin is chiefly employed with oil of turpentine in making copal vermish, a substance which, when carefully prepared, is durable, susceptible of a brilliant polish, and so hard as to resist scratches. It is applied to tea-boards, must bound and a so hard as of least strategy and he had been and restoration of paintings. Copal is principally imported from Africa, though small quantities are occasionally brought from Mexico and the East Indies.

COPPER (Fr. Cuivre. Ger. Kupfer. It. Rame. Por. Cobre. Rus. Mjed. Sp. Cobre. Sw. Koppor), a metal of a beautiful red colour, and considerable lastre. It is very malleable and ductile, and has a peculiar smell when warmed or rubbed. It is so tenacious that a wire 1-10th of an inch in diameter will support nearly 300 lbs. Sp. gr. 88. Fusing point 1996° Fahr. The uses of this metal are inferenced to those of iron. It is used for coin, for covering the bottoms of ships, for wa, and a great variety of utensils; also in the manufacture of colours, and in

medicine. Its alloys are noticed under the heads of Bell-Metal, Brass, Bronze, German Silver, Speculum Metal, and Pinchesck.

Copper is found in the metallic state in nature, but not in great quantities. An amorphous mass is said to have been discovered in Brazil, weighing 2666 Pertuguese pounds. The great source of its supply is an ore in which the metal is and combined with sulphur. In both states it is obtained in almost every mineral district in the world, in beds, or more commonly in veins in primitive and secondary mountains, accompanied by several other mineral substances. Mines of copper are largely worked in England, Chili, Cuba, Germany, Sweden, and Siberia; those of France, Spain, Hungary, Norway, and Ireland, are of much less conse-

The English mines were scarcely worked prior to last century; they are chiefly strated in Cornwall, where the most common ore consists of copper, iron, and sulphur, in mearly equal proportions, and is called yellow copper ore, or copper pyrites; veins are also worked in the counties of Devon, Anglesey (particularly in Pary's mountain near Amlweb), and Stafford. Owing to the want of fuel in Cornwall and Devon, the eres are shipped from these countries to South Wales to be smelted, principally to werks situated on the navigable rivers of Swansea and Neath; the smaller quantity of material being thus carried to the greater, while the vessels load back with coal for the use of the various steam-engines. The quantity of metallic copper yielded by the ore is commonly about 8 or 9 per cent. The produce of metal from the workings in Cornwall in 1775 was 3596 tons; in 1800, 5187 tons; in 1820, 7364 tons; and in 1838, 11,527 tons. The productive power of the mines has thus been increased more than threefold in the last 60 years. No statement can be given of the total quantity of copper raised in the United Kingdom before 1820; in that year it was 8127 tons; in 1830, 13,232 tons; and in 1840, about 16,500 tons. The annual raised in the kingdom estimated at from £90 tons. 5100 we ton value of this metal raised in the kingdom, estimated at from £90 to £100 per ton,

may be taken at present at about £1,500,000.

The copper yielded by the British mines is more than sufficient for the communion of the kingdom, and a considerable (but decreasing) quantity is exported; in 1820, it amounted to 121,958 cwts.; in 1830, to 183,154 cwts.; and in 1839, to 153,743 cwts. This last consisted of 16,555 cwts. unwrought in bricks and pigs;

153,443 cwts. This last consisted of 16,555 cwts. unwrought in bricks and pigs; 128,977 cwts. sheets, nails, &c.; 762 cwts. coin; 39 cwts. wire; and 7410 cwts. wrought copper of other sorts. These are chiefly shipped at Liverpool and London for the East Indies, China, and the United States; considerable quantities are likewise sent to Germany, Holland, Canada, West Indies, and Brazil.

Of late years great quantities of copper ore have been brought to England, chiefly to Swansea, for the purpose of being smelted, and re-exported in the metallic state. In 1839, the amount of ore thus imported was 603,902 cwts., of which 346,048 cwts. were brought from Cuba, and 182,664 cwts. from Chili. Of the copper smelted from foreign one, there were exported in the same year 112,839. copper smelted from foreign ore, there were exported in the same year 112,830 cwts.; of which there were taken by France 84,567 cwts.; and the rest was sent in smaller quantities to the Netherlands and the United States.

smaller quantities to the Netherlands and the United States.

British copper is exempted from the tax laid on Tin, and the oppressive regulations growing out of it. Copper sheathing and utensils, and old copper and pewter apparatus of British manufacture, returned from the British plantations; also copper stripped from vessels in ports in the United Kingdom may be admitted to entry duty free under the following regulations:—1. Old expersheathing off British vessels in ports in British possessions, upon proof that it was taken of in such ports, and also that it is the property of the owner of the ship from which it was so stripped, to be delivered to such owner.—2. Old copper-sheathing off any ship in any port of its United Kingdom, upon the fact being certified by the landing-waiter superintending the precess; the old copper to be delivered only to the copperamith, who may re-copper the wessel from which it was stripped, he making proof to that fact.—3. Old worn-out British copper and pewter utensils to be in all cases delivered when brough from B. P. in British ships, upon the consignee sminitting proof that they had been used on a particular estate, and are consigned to him on account of the owner of that estate, and that he (the consignee) believes them to be of British manufacture. (Min. Com. Customs, Feb. 15, 1833.)

For regulations as to taking copper ore out of bond to be smelted, see Warehouses, Pusics Bondel.

COPPER MANUFACTURES. The custom-house accounts of exports include copper and brass manufactures together; the total quantity and declared value of these shipped in each of the years from 1828 to 1838 were as follows:—

	Cwts.	Declared Value.	Cwer,	Declared Value.
1829	161,241	£812,366	1834205,960	£961.893
1830	189,592	867,344	1835242,095	1.094,749
1831	181,951	803,124	1836204,835	1,072,344
1832	213,482	916,563	1837250,105	1,166,277
1833	192.974	884.149	1838	1.991.739

The chief shipments in 1838 were made to the following countries, namely: The chief supments in 1636 were made to the following countries, namely:—France, 85,926 cwts., £371,363; East Indies, 65,780 cwts., £303,132; United States, 29,916 cwts., £140,722; Holland, 19,503 cwts., £86,369; Belgium, 10,486 cwts., £48,283; Germany, 7248 cwts., £36,617; Italy, 7609 cwts., £34,291; British West Indies, 6518 cwts., £36,628; Foreign West Indies, 4845 cwts., £23,552; British America, 5801 cwts., £29,672; Brazil, 5111 cwts., £25,595.

COPPERAS. [VITRIOL.]

COPYRIGHT. [LITERARY PROPERTY.]

CORAL (Fr. Corail. Ger. Korallen. It. Corale. Por. & Sp. Coral. Rus. Korallin), a submarine production, composed of the cells of minute creatures of the

Korallia), a submarine production, composed of the cells of minute creatures of the polypus kind (Polypiara cortificera, Lamarck), some species of which, after being polished and worked, are prized as ornaments of female dress. It is a hard, compact, stony body, furrowed, and in the form of plants, with warty excreaences; and is related to the city of and is valued according to its size, solidity, and the depth and brilliancy of its colour. This is most commonly yellowish white; but it also occurs red and black, —the last being in general the most highly esteemed; there are, however, many varieties of each kind. It is found at different depths; and it is remarked that light exerts a powerful influence on its growth as well as its colour,—the tint being darker in proportion to the deepness of the sea. Coral abounds in various parts of

erranean; the most profitable fisheries of it are those of Majorca, Minor-nee, and Sicily: the Sicilian one is chiefly followed by the Trapanese, r the purpose to Bona in Africa. In the eastern seas, it is chiefly found abian Gulf, the west coast of Sumatra, and in Japan. Some kinds of bodies increase to an extraordinary size, forming immense banks or masses time rocks, which are frequently dangerous to navigators.

ine rocks, when are stated to be eight feet in length, four feet in height, and its dimensions are stated to be eight feet in length, four feet in height, and in breadth; and its weight 10 cwts. It is equal to 1000 billets.

AGE. [Carle. Rope.]

UROY, a fabric of cloth originally composed of silk, but now very ly made in England of cotton. The common kind is of a plain body, a twilled in the back, and the best is twilled on both sides; but there is of a variety of qualities. The usual colours are olive, drab, slate, fawn, a. The material is no doubt important, but ductility, pile of a moderate ad a clear colour, are also characteristics of good corduroy. It is in pieces a length from 40 to 70 yards.

ANDER-SEED is the fruit of an annual umbelliferous plant (Coriandrum found wild about Ipswich and in some parts of Essex. When fresh, their found wild about Ipswich and in some parts of Essex. When fresh, their found wild about Ipswich and in some parts of Essex. When fresh, their found wild about Ipswich and in some parts of Essex.

found wild about Ipswich and in some parts of Essex. When fresh, their trong and disagreeable, but by drying becomes sufficiently grateful. They in sweetmeats, in brewing, distilling, and in certain stomachic liqueurs;

me countries in cookery.

(Fr. Liège. Ger. Kork. It. Sughero, Suvero. Por. Cortica de Sovreiro. o), the outer bark of a species of evergreen oak (Quercus suber), abundant pal, Spain, especially Catalonia and Valencia, Italy, the south of France, and other countries. This substance is in reality dead bark, and its is effected without injury. The tree is first barked in the fifteenth year with, and this operation is repeated every eight or ten years afterwards.
ght, porous, compressible, and elastic. It should be chosen in fine layers,
not broken nor knotty, smooth when cut, and of moderate thickness,
loyed for stopping bottles and casks; as floats for nets; and for other
The best white cork is grown in France, but this country is supplied

colusively from Portugal,—whence it is imported generally as dunnage in an with wine. The annual consumption is now about 60,000 cwts.

(Dan. Korn. Du. Graanen, Koren. Fr. Bleds, Grains. Ger. Korn, It. Biade, Grani. Lat. Frumentum. Pol. Zboze. Por. Graos. Rus. Sp. Granos. Sw. Süd, Spanmal), means strictly "grain in the car," or uthrashed;" but in commerce the term is applied in a more comprosense to all kinds of grain or pulse fit for food, in whatever state of

## I. HISTORICAL SUMMARY OF THE ENGLISH CORN-LAWS.

prior to 1688.—The general tendency of early legislation was to restrict ctation of corn, in order to ensure a sufficient supply of food for the hile its importation was freely permitted. The first statute on record estation of corn, in order to ensure a sufficient supply of food for the hile its importation was freely permitted. The first statute on record subject is the 34th Edw. III. c. 20, passed in 1360-61, which prohibited ion. In the succeeding reign, in 1394 (17 Rich. II. c. 7), a counter-law cted, allowing exportation on payment of "the subsidies and devoirs ue," except when prohibited by the king in council; a permission which dunder more definite limitations in 1436 by the act 15 Hen. VI. c. 2, clared the export of corn legal only when its price did not exceed 6s. 8d. ter for wheat, and 3s. per quarter for barley. This act was continued in in 1444-45 it was rendered perpetual.

\*\*\*This property of the perpetual of the protective corn-law was in 1463, when the importation of

st symptom of a protective corn-law was in 1463, when the importation of reign growth was prohibited unless the price of wheat should exceed 6s. 8d. ter, that of rye 4s., and that of barley 3s. From this we may conclude balance of prices had turned, and that, at least for a time, they were England than in the neighbouring countries.

laws, regulating the exportation and importation of corn, continued in il 1534, when exportation was prohibited, except "by license under the eat seal;" but it having been found impossible to enforce this law, it was hat better success would attend the regulation than the prohibition of the d accordingly the permission to export grain was restored in 1554, when-prices were at or under 6s. 8d. per quarter for wheat, 4s. for rye, and 3s.

7. In 1562, these limits were enlarged; the wheat to 10s., the rye to 8s.,

and the barley to 6s. 8d.; and in 1571, it was enacted by the 13th Eliz. c. 13, that corn might be exported at certain specified duties at all times when no preclamation had been issued to the contrary. This act gave virtual freedom to the trais, as though the law of 1463 continued in existence, prohibiting importation while the price of wheat, rye, and barley should be under 6a. 8d., 4a., and 3s., respectively, the rates that had for some time prevailed rendered this law inoperative.

This system was continued in the succeeding reigns, but accompanied with various modifications, particularly as regards the prices at which export was permitted, which were from time to time enlarged, until in 1670 the shipment of wheat was allowed at any time when the price did not exceed 53s. 4d. per quarter. In order to keep the price at this high rate, heavy or rather prohibitory duties were at the same time imposed upon importation.

were at the same time imposed upon importation.

Besides thus trammeling the foreign trade in corn, our ancestors thought prepare to impose restrictions upon the trade within the kingdom, under the impresses that if the consumers could be brought to purchase immediately from the growers the profits of intermediate corn-dealers would be saved,—and that the injuries effects of dearths, which then frequently occurred, were attributable to the p enects of dearens, which then frequently occurred, were attributable to the practices of those dealers in buying up corn, and withdrawing it from market. In 1551, an act was passed declaring the buying of corn in one market with intent to sell it in another to be engrossing, an offence punishable with fine and imprisonment; and by a statute of Queen Elizabeth, no person was permitted to convey cern from one part of the kingdom to another without a license from the magistrate in quarter sessions. In 1624, these restrictions were considerably modified; and in 1675, the engrossing of corn was made legal whenever the price of wheat did not exceed 48s. exceed 48s.4

Period of the Bounty System from 1688 to 1815 .-The era of 1688 is as imp in the history of our corn-laws as of our constitution. Not satisfied with the degree

in the history of our corn-laws as of our constitution. Not satisfied with the degree of favour obtained by the law of 1670, the landowners succeeded, in 1689, in precuring an act (1 Wm. & Mary, c. 12), which provided that whenever wheat in the home market should be at or below 48s., and barley at or below 24s., there should be allowed a bounty on export of 5s. a-quarter for wheat, and 2s. 6d. for barley. By a subsequent act, in 1700, every thing in the shape of duty on English our was relinquished by the crown; and in 1707, on the legislative union with Scotland, the operation of the corn-laws was rendered uniform throughout Great Britain. The grand argument brought forward in favour of the bounty law was its tendency to prevent a scarcity by inducing the farmers to raise a surplus stock of corn. If, however, as commonly alleged, the real view regarded an object more directly resulting from it, namely, the raising of the rent of land, the projectors of the law were disappointed. The result of the system was, as may naturally be conceived, a large exportation in abundant years; but it had not, on taking a comprehensive view of its operation, the effect of creating a general or permanent rise of prices. On comparing the 70 years which followed the enactment of the beauty with the 70 that preceded it, we shall find (Wealth of Nations, b. i. e. 11), that the price of wheat was considerably lower in the latter period; and there seems to be price of wheat was considerably lower in the latter period; and there seems to be little doubt that by carrying cultivation at first too far, it had counteracted the intention for which it was framed. No progressive or constant rise was com-

<sup>\*</sup> So lately as 1800, engrossing has been held to be an offence at common law, and a corn-dealer was convicted of it, though he was not brought up for judgment. "Those who still imagina," says Mr Buchanan, "that corn is artificially raised in price, would do well to consider that as the supply of provisions is liable to great variations, there must be some provision in the economy of the regulating the consumption but by the price, and that it is, accordingly, in reference to this great object that the price is invariably fixed. It neither can be lowered nor increased but for the sale of more exactly suiting the daily and weekly waste to the supply of the year. If we suppose, for example, that the supply falls in one year one-twelfth below the level of an average crop (which we know frequently happens), it would, if consumption were to go on at the ordinary rate, he consumed in the course of eleven months, leaving the last month wholly unprovided for. But this we know never happens, and it is only prevented by a rise of price, which measures the examption by the deficiency of the crop; and whether, therefore, there is an abundant, middling, or a high price. The corn-dealer, indeed, thinks nothing about all this; his object is total his commodity at the highest price; and in a scarcity he takes his shall advantage; but while he is thinking only of himself,—while he is only playing his own pattry game, he is a mere instrument in the hands of Him who brings good out of evil, and who turns the little passions of man to the purposes of his own benevolence and wisdom. There is really nothing in nature more wonders and rational admiration." (Buchanan's Edition of Wealth of Nations, note e, vol. ii. p. 304.)

municated to prices until after 1760, by which time the increase of our population began to be such as nearly to equal by their consumption the enlarged produce of the agriculturists. The rapid rise of price arising from this cause about ten years agriculturists. The rapid rise of price arising from this cause about ten years afterwards, induced government to resort at first to temporary prohibitions of expect; but in 1773, the decisive step was taken of abrogating the bounty until our markets should fall below the price at which it was formerly allowed, namely, until wheat should be 44s. a-quarter, and barley 22s.; a measure which amounted virtually to its withdrawal. A more direct influence on the market, however, was effected by the abolition at the same time of the restraints on importation, which was now permitted at the nominal duty of 6d., so long as the home market should be at or above 48s. for wheat, and 24s. for barley. The object of these regulations was to maintain, as far as possible, a level rate of 48s., which the act assumed to be a fair price both for grower and consumer. This revolution in the law, though secribed to the influence of Dr Smith and Mr Burke, arose more immediately from a consideration of the popular discontent attendant on the rapid advance of prices.

The landowners were loud in declaiming against this change,—ascribing to it that cessation in our exports which may be more justly attributed to the increased that communication in our exports which may be more justly attributed to the increased communication attendant on an augmented population; and on the plea that the country might become dependent upon foreign states for food, this powerful class succeeded, in 1791, in procuring an act raising the price at which importation was allowed at 6d. per quarter, to 54s.; a duty of 2s. 6d. was imposed when the price was below 50s. Under this act the maritime counties of England were divided into twelve districts, and importation and exportation in each were regulated by their respective prices.

into twelve districts, and importation and exportation in each were regulated by their respective prices.

In 1804, the price at which the prohibitory duty of 24s. 3d. was charged, was raised from 50s. to 63s.; between this last price and 66s., the duty was 2s. 6d.; and shove 66s., it was 6d. per quarter. By this act, the mode of fixing the prices adopted in 1791 was altered, and the aggregate average of the twelve districts was taken as the measure for regulating importation and exportation.

In 1814 (54 Geo. III. c. 69), the bounty system was abolished; but it may be electred, that none could have been claimed at any time after 1792, in which particular year the average price was below that fixed in 1773.

Period from 1815 to 1828.—In 1815, a law (55 Geo. III. c. 26) was passed, after much enposition, and exciting great clamour, permitting the free importation of

Period from 1815 to 1823.—In 1815, a law (55 Geo. III. c. 26) was passed, after much opposition, and exciting great clamour, permitting the free importation of fereign corn to be warehoused, or re-exported, but forbidding the importation for consumption, unless the average prices were, for wheat, 80s.; for rye, pease, and beans, 53s.; for barley, 40s.; and for oats, 26s. Every kind might be brought from the colonies when the prices were, for wheat, 67s.; rye, pease, and beans, 44s.; barley, 53s.; and oats, 22s. Owing to deficient harvests in 1816 and 1817, prices were raised above these limits, and so much corn was imported free of duty, that a considerable surplus was left for future years. The harvest of 1822 was one of abundance, and during the next twelve months prices fell below what they had been since 1792. The projectors of the act of 1815 expected that its effect would have been to keep up wheat to about 80s. per quarter, but so far was this expectation from being realized, that, excepting in the years of scarcity already alluded to, the average price, up to 1828, when the system of prohibition was exchanged for that of a graduated duty, was only 58s. 5d.

Meantime, however, the law of 1815 was modified in 1823, so as to allow of importation whenever the price of wheat was 70s., for rye, pease, and beans, 46s., for barley, 35a., and for cats, 25s. per quarter, when a duty of 17s. was to be payable on wheat during the first three months of importation, and 12s. thereafter (and proportional rates for other grain); but prices were never such, during the con-

proportional rates for other grain); but prices were never such, during the con-tinuance of this act, as to bring it into operation. In 1825, the importation of Sinuance of this act, as to bring it into operation. In 1825, the importation of colonial wheat was permitted, upon payment of a duty of 5s. per quarter, without reference to the price in the British market. In the same year, another act was passed, permitting, until the 15th August, the entry of corn warehoused prior to May 1822 at a low duty; and in the following year, the apprehensions of a deficient harvest forced the government to the extraordinary step of having recourse to an order of council to admit 500,000 quarters of foreign wheat at an almost nominal rate of duty, in order, on the one hand, to alleviate the severity of the prohibitory system, and on the other, to prevent the opening of the ports, and the consequent probable admission of such a quantity of grain beyond the actual wants of the country as might have affected prices for a long period afterwards. These indications of imperfection in the system, which admitted of alternate prohibition and unlimited importation, gave strength to the opinion that a better plan might be devised; and its inconvenience having at length been recognised by all parties, the act of 1828 founded upon a series of resolutions introduced by Mr Charles Grant (now Lord Glenelg), was passed, by which the trade has been since regulated.

## II. EXISTING REGULATIONS OF THE BRITISH CORN-TRADE.

These are embodied in the act 9 Geo. IV. c. 60 (15th July 1828), the principle of which is the constant freedom of importation, upon the payment of duties factuating according to the average price of grain, decreasing as the price advances, and increasing as the price falls.

until the owner or shipper shall have subscribed, before the chief officer of customs at the port of shipment, a declaration specifying the quantity of each sort, and that the same was the produce of some B. P. out of Europe, to be named in such declaration, nor until such owners as a chief. declaration, nor until such owner or shipper shall have obtained from such chief officer a certificate of the quantity so declared to be shipped. And before any corn shall be entered at any port in the U. K. as being the produce of any B. P. out of Europe, the master of the ship importing the same shall deliver to the chief officer of subtoms, copy of subtoms the product of subtoms. of customs a copy of such declaration, certified by the chief officer of customs at the port of shipment before whom the same was made, together with the certificate signed by the said chief officer of customs of the quantity of corn so de-clared to be shipped; and such master shall also subscribe, before the chief officer of customs at the place of importation, a declaration that the several quantities of corn on board such ship, and proposed to be entered, are the same that were mentioned in the declaration and certificate produced by him, without any addition. Penalty for false statement, £100, with forfeiture of the

Mult or Ground Corn, § 5. Not lawful to import for consumption into the U. K. any malt, or into Great Britain any corn ground, except wheatmeal and flour, and oatmeal, or into Ireland, any corn ground, under penalty of

forfeiture.

Gazette Accounts, § 6. Accounts of corn imported, and in warehouse, to be published monthly, by the commissioners of customs, in the London Gazette.

London Gazette.

Foreign Duties, &c. § 7. If any foreign state
shall subject British vessels, goods, &c. to any
higher duties or charges than are levied on the
national vessels, &c. of such state, his Majesty
may prohibit the importation of corn from such
state.

§ 3. 1. 2. Repeal former acts.
§ 3. There shall be levied upon all corn entered for home consumption in the United Kingdom, form parts beyond seas, the duties specified in the subjoined table.

Shipments from Colonies. § 4. No corn shall be shipped from any British possession out of Europe, as being the produce of such possession out of Europe, as being the produce of such possession, until the owner or shipper shall have subscribed, before the chief officer of customs at the port of shipment, a declaration specifying the quantity of each sort, and that the same was the produce to require any person mans of the was sold; and it shall be lawful for such inspector. tor to require any person making or tende such returns, to declare and set forth where

tor to require any person making or tendering such returns, to declare and set forth where, by whom, and in what manner, any such corn was delivered to the purchasers.

Provincial Inspectors, § 30-24. To be appointed by mayors in towns, and justices of paser in counties. Dealers in heighbe; also those so engaged within preceding 12 months.

Declaration by Dealers in Provincial Towns, § 25. Every person who shall deal in British corn, or who shall in such town engage in the business of a corn-factor, miller, malister, hevee, or distiller, or who shall be the owner of say stage-coaches, wagons, carts, or other carriage carrying goods or passengers for hire to and from any such town, and every person who, as mechant, clerk, agent, or otherwise, shall purches at such town any British corn for sale, or for the sale of meal, flour, malt, or breach, made or to be made thereof, shall before so dealing, perchasing, or engaging himself, make and delivers declaration (according to a form given in the set), that his returns shall in all respects be consensuable to the provisions of the act; which declaration shall be delivered to the mayor, or chid magnistrate, or to some justice of peace for act town, or for the county or division in which its same is situate, who are to deliver a certifical thereof to the inspector of corn returns.

Inspector empowered to require such Be-

same is situate, who are to deliver a certificate thereof to the inspector of corn returns. 
Inspectors empowered to require such Declaration (§ 26) from any person buying and selling corn, not within the terms of the st specially required to make declaration.

Dealers to make Returns of Sales, § 37. All persons required to make declaration, shall, on the first market-day which shall be holden, as each week, in the town in which they respectively deal, return to the inspector for such town as count, signed by them, of the amount of every parcel of each respective sort of British combought during the week ending on and including the day next preceding such first market-day. State.

Weekly Returns of Sales, § 8. In order to regulate the import duties on corn according to the average prices of British corn, provides that weekly returns of the purchases and sales of British corn shall be made from 160 towns in England and Wales, to an inspector.

Comptroller of Return, § 9-12.

London Inspector, § 13-17. To be appointed by Lord Mayor, &c. Dealers in corn meligible.

Declaration by London Corn-factor, &c. § 18. Every corn-factor or agent within the weight from the Hopal Exchange, and every dealer at Mark Lane, shall deliver to the Lord Mayor or Aldermen, a declaration that the returns of sales to be made by him shall be conformable to the act.

tion, of any corn, grain, meal, or flour, chargecenter Averages, § 30. The average prices of
crisish corns, by which the said duties shall
catacid, shall be made up and computed on
slay in each week, in manner following scompercifier shall, each Thursday, from the
use received by him during the preceding
soding on and including the Saturday in
seek, add the total quantities of each sort
time corns old, and the total prices for which
time shall have been sold, and shall divide
there by the former; and the sum produced
by shall be added to the sums in like manproduced in the five weeks immediately pregrain the produce of the U. K.

Returns believed by Comptroller to be untrue
the same, and the amount thereof being
do by six, will give the sum which shall be
to be the aggregate average price of each
to be the aggregate average price of
the strict own respectively; and the compshall publish such aggregate weekly aveto the next succeeding Gazette, and every
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the time of the entry for home consump-

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DUTIES ON FOREIGN CORN ENTERED FOR HOME CONSUMPTION.

IF IMPORTED F	BOST AT	YY FOREIGN COUNTRY.	_	_
Average Price of British Corn.	Duty per qr.	Average Price of British Corn.	De	qr.
French Is, and under 62s, per qr., breach Is, under 61s, Is, additional 0s, and under 63s, 64s, 64s, 64s, 65s, 68s, 66s, 68s, 66s, 68s, 66s, 68s, 66s, 68s, 66s, 68s, 70s, 70s, 70s, 70s, 71s, 72s, 72s, 72s, 72s, 72s, 72s, 72s, 72	\$. d. 25 8 8 24 8 23 8 22 8 21 8 20 8 16 8 16 8 10 8 2 8 1 0 13 10 12 4 1 0	Gair.—94s. and under 25s. per qr And for each 1s. under 24s. such duty to be increased by 1s. 6d. 25s. and under 26s. And for every additional 1s. from 25s. to 31s. such duty to be decreased by 1s. 6d. At or above 31s	15	9 9 6
IF PRODUCE OF, AND INFORTED F When — Until British wheat be 67s. — When at or above 67s. per qr . — . — . — . — . — . — . — . — . — .	2 6 0 6 2 6 2 0 0 6	NY BRITTER POSSESSION OUT OF EUROPE.  Ryc. Pease, and Beant.—Until British ryc. pease, or beans be 41s. When at or above 41s. per qr. Wheatneal and Flour, per barrel of 196 lbs.—Duty equal to that on 338 gaillous of wheat. Outmeal, perquantity of 181\(\frac{1}{2}\) lbs.—Duty equal to that on 1 quarter of oats.	3	6

## III. STATISTICS OF THE CORN-TRADE.

sting a brief summary of the progress of this branch of industry in the Kingdom, we doem it unnecessary to go farther back than the year 1760, com the imperfect nature of the statistical materials previously in existence, by from the circumstance that it is from that period we may date the great development of manufactures, and commerce, and increase of town population, thich caused Great Britain to become an importing instead of an exporting country or corn.

Taking decennial periods, we find that, in the first ten years, 1760-1769,

which has a vertile despitation of Empland (melading Wales) was 6,850,000, the Charles of Vict. in these extends the consumption by 1,381,561 quarters, a The average price during when the mean the average price which appears to the average price which appears to the mean to the mean population had advanced to the mean to the mean population had advanced to the mean to the mean population had advanced to the mean to the mean population had advanced to the mean that the mean population had advanced to the mean that the mean the average price of wheat, according to the mean that the mean the mean that the mean that the mean that the mean that the mean in the second in a second in the number of inclosure bills was in the number of inclosure bills was in the number of inclosure bills was in the number of wheat was only the number of wheat was only the number of wheat new reached following. In this period, the number of which new reached following. In this period, the number of which new hards as 50s. Sol; the number of the num

the last showness of wheat in one there as already noticed, in 1792, when the prosess of the immediately tokewed; and a series of deficient harvess print in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-perior in the state of the passing of an increased nu-perior in the state of the passing of the passing of an increased nu-terior in the state of the passing of the passing of an increased nu-terior in the state of the passing of the passing of an increased nu-terior in the state of the passing of the passing of an increased nu-terior in the state of the passing of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the state of the passing of an increased nu-terior in the passing of an increase of the passing of an increased nu-terior in the passing of an increase of an increas

mainth of this way from the prompt in prompt in the per quarter, a great administration of the interest of the prompt in prompt in the period of the maintenance of the period of the maintenance of the period of t in the year to be and the largest number of record in any one session. This sti today a what on our talk indirenses, production, which, foined to the diminished salpoles at machine that of possequent of the return of peace, caused so great a reaction subjected the first of notes found at the found of peace, caused so great a reason that the absence for peace of wheat in the first to a rate which, measured in gold, was any about less per junction. The error of agreement and stress? having in consequence for the about 1 fact that after the shaded to pass the act of 1815, securing the holding of the form market to the British grower, until the average price of when the about 186. In the tor years 1800, the number was only 205. This work these all the street 1820 and 1830, the number was only 205. This In the ware these to the research? The transfer was only 100. The control was part of which is included to the previous includes the County—in importance which has been effected by the more complete drainage of the half the action of better relations, the enforcement of greater economy in the management of house, and other causes. This improvement is not universally a matterly the half overse, many of whom contend that owing to the fall of prices agreed the fall of the same of \$1.8, and in particular since 1800; but the state has containly not look many in difficulties, there is still incontestable vicence to show that the same divide of the kingdom generally, so far from the vicence to show that the same divide of the kingdom generally, so far from position, Mir Porter, in his valuable "Progress of the Nation" (see, 2, e. 1, p. 171), exhibits the proportionally do reasing quantities of land brought into use from 1891 to 1835 in contrast with the increase of the population during the same period in the United Kingdom as follows: in the United Kingdom as follows :-

Inglieure	L. 27000 (f.)	Inclosure	Increase of
Bart v. 1816 - Bart - Artes.	1,	1821 to 1830	Po 112 361
Isl1 to 1820 7711,410,930.	2.545.73	1831 to 1835 36 102,480	

In the period from 1820 to 1835 there was no increase worth mentioning in the quantity of foreign corn entered for home consumption as compared with the previous ten years, while there can be no doubt that the bulk of the population now consume more corn, and particularly wheat, than at any former period. We are therefore brought irre-istably to the conclusion that a very great increase of produce must have taken place. According to the estimates adopted by Mr Porici,

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\*10,000 acres of arable and pasture land, which, as cultivated in 1801, supported 1327 inhabitants, do, at the present day, owing to the improvements brought about in the art of agriculture, support 5555 inhabitants;" being an increase of about 1th \* 25 per cent. in this period. Again, if we compare the present state of the agrimitural class with their condition before the last war, a still more advantageous
matrast is exhibited. "With scarcely any exception," says he, "the revenue
frawn, in the form of rent, from the ownership of the soil, has been at least doubled
a every part of Great Britain since 1790. This is not a random assertion, but, as
regards many counties of England, can be proved by the testimony of living wites, while in Scotland the fact is notorious to the whole population.

No means have been hitherto devised for ascertaining the actual produce of corn a this country. But looking to the statements of the best authorities, and allowing for the circumstance that nearly one-half of the population of Ireland live chiefly apon potatoes, the average annual produce of grain of all kinds, in the United kingdom, may be estimated at about 56,000,000 quarters. Deducting one-seventh for seed, there remains 48,000,000 quarters for consumption as food, and otherwise.

Adding to this the annual importation from abroad, which on an average of the 12 years from 1829 to 1840, inclusive, was 1,685,607 quarters, makes the total yearly sommuption about fifty millions of quarters, or nearly one million of quarters a-week; of this upwards of one-fourth may be estimated to consist owheat.

The extent to which the potato is used as food in Ireland allows a considerable

The extent to which the potato is used as food in Ireland allows a considerable quantity of grain, the produce of that part of the kingdom, to be sent to Great Britain. The quantity thus exported has (as shown in Table, No. I.) increased from between 300,000 and 400,000 quarters yearly, to about 3,000,000 quarters since the commencement of the present century. It chiefly consists of oats; this grain forming about five-sevenths of the whole, while the wheat is only about one-mixth. The shipments take place chiefly at the ports of Waterford, Limerick, Cork, Dublin, and Drogheda; large quantities are also sent from Wexford, Galway, Newry, Dundalk, Sligo, Londonderry, and Newport. The principal ports at which those shipments are received in Great Britain are Liverpool (about 452,000 quarters grain, and 1,200,000 cwts. meal and flour), London (from 600,000 to 900,000 quarters grain), and Glasgow (nearly 400,000 quarters grain, and 300,000 cwts. meal and flour); but a considerable share of this trade is likewise possessed by

cwts. meal and flour); but a considerable share of this trade is likewise possessed by Bristol, Portsmouth, Gloucester, Southampton, Cardiff, Swansea, and Lancaster. (Per. Paper, 1839, No. 27.)

The chief seat of the British trade is London, where a great weekly market is held every Monday at the Corn Exchange, Mark Lane; Wednesdays and Fridays being also business days. The quantity of British grain annually brought coastwise to London is nearly 1,500,000 quarters, besides about 1,000,000 cwts. meal and flour; the shipments from thence, however, are trifling. The other ports which are trigotted and the layerly in the coasting trade in British corn. wise to London is nearly 1,500,000 quarters, cesides about 1,000,000 cwits. Meal and four; the shipments from thence, however, are trifling. The other ports which participate most largely in the coasting-trade in British corn, are, in respect to exports,—Yarmouth, Ipswich, Maldon, Lynn, Harwich, Colchester, Stockton, Berwick, Aberdeen, Montrose, and Banff; and in respect to imports,—Liverpool, Goole, and Hull, Newcastle, Bristol, Leith, Grangemouth, and Glasgow. The total quantity annually sent coastwise is about 3,500,000 quarters, besides nearly 2,060,500 cwis. flour and meal.

The total quantity of British wheat sold in the 150 towns from which returns

The total quantity of British wheat sold in the 150 towns from which returns

are made to the Corn-office was, in the year 1829, 2,576,129 quarters; in 1834, 3,768,602 quarters; and in 1838, 4,064,305 quarters.

From the annexed accounts it will be seen that the foreign supplies are principally received from the north of Europe, especially Prussia, or rather Prussian Poland, the produce of which is brought down the Vistula on rafts to Dantzic, the chief port of shipment. The price of the wheat exported from this port averages rather higher than at other places, but this difference is more than counterbalanced by the superiority of its quality, which is nearly equal to the English, the "best white" or "high mixed" being indeed superior to our best. Hamburg is likewise an important grain market, being an emporium for the produce of the extensive countries watered by the Elbe, as well as for large quantities of Baltic corn. The chief ether exporting ports in the north of Europe are Konigsberg, Riga, Petersburg, Rostock, and Rotterdam. In the south of Europe, the only great shipping port is Odessa: but it is unlikely that any considerable quantity will be ever imported ort of shipment. The price of the wheat exported from this port averages rather Odessa; but it is unlikely that any considerable quantity will be ever imported from thence to Great Britain, as, owing to the distance between the two places, it is essential, to preserve the wheat in condition and from heating, that the voyage should be undertaken in winter. A fuller account of the corn-trade at these places will be found under the heads PRUSSIA, HAMBURG, RUSSIA, MECKLENBURG, and HOLLAND.

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The quantity of foreign corn entered for home consumption varies of course according to the productiveness of our harvest. In 1833, it was only 110,307 quarters; while, in 1833, it amounted to no less than 4,632,261 quarters, being the largest supply ever introduced into this country in any one year. The latter quarters; while, in 1839, it amounted to no less than 4,632,261 quarters, being the largest supply ever introduced into this country in any one year. The latter quantity must have constituted a very considerable proportion of the grain brought to our markets in 1839, as, besides the great deficiency in the harvest of the previous year, it must be borne in mind that a portion of the produce of this country, which has been variously estimated at from a half to two-thirds of the whole, is never brought for sale, but is consumed in the agricultural districts, and employed as seed. Its influence in checking prices must also have been considerable; for, as we have elsewhere shown [Paucs], the natural effect of a deficiency in the supply of so necessary an article as corn, is to produce a more than equivalent rise in its of so necessary an article as corn, is to produce a more than equivalent rise in its

An account of the varieties and qualities of the different kinds of grain will be found under the heads WHEAT, OATS, BARLET, &c.

No. I. STATEMENT of the Quantities of Irish Grain (principally Oats) imported into Great Britain in each Year from 5th January 1800 to 5th January 1840.

Yrs.	Quarters-	Yrs	Quarters.	Frs.	Quarters.	Yrs.	Quarters.	Yrs.	Quarters.	Yrs.	Quarters.
18 e) 1801		1807	463,195 656,770		821,192	1822	1,822,816 1,063,069	1829	2,307,244	1835	2,958,272
1862 1843	343,547	1810 1810		1817	685,651	1824	1,528,153	1831	2,429,182	1838	3.474,350
1814 1815 1816	316,958 316,924 466,760	1811 1812 1813	597,336	1819	967.680	1826	2,213,962 1,693,392 1,828,460	1833	2,737,441	1840;	2,327,966

The quantities of the different kinds imported from Ireland in 1839 were as follows:—Osts, 1,321,348 quarters, and oatmeal, 917,061 cwt. (equivalent, at 176 lbs. per quarter, to 583,584 quarters grain); wheat, 98,473 quarters, and flour, 559,504 cwt. (equivalent, at 392 lbs. per quarter, to 159,838 quarters grain); barley, including bear or bigg, 61,675 quarters; rye, 2331 quarters; pease, 1844 quarters; beans, 11,535 quarters; malt, 2961 quarters; in all, 2,243,149 quarters above.\*

No. II. Account of the Quantities of Foreign and Colonial Wheat imported; the average price of British Wheat, according to the London Gazette; and the nature of the Crops from 1800 to 1828 inclusive.

Year.	Nature of Crop,	Price.	Quarters.	Year.	Nature of Crop.	Price.	Quarters
1800 1801 1802 1803 1804 1805 1806 1807 1809 1810 1811 1811 1813 1814	Bad Good	94 5 1(3 3 92 5 122 8 1(6 6	1,242,507 1,396,359 498,359 297,145 388,067 842,879 280,776 379,833 424,709 1,491,341 238,366 244,385 425,559 681,333	1815 1816 1817 1818 1819 1820 1821 1822 1823 1824 1825 1826 1827 1828	Full average. Scarcity \ Not above ave-{     rage. Rather below average Above average. } Average.  Selow average Average Noarly average.  Average.  Scarcity.	63 8 76 2 94 0 83 8 72 3 65 10 54 5 43 3 51 9 62 0 66 66 6 56 11 56 9 60 5	225,363 1,020,949 1,093,518 122,133 34,274 2 12,137 18,777 525,211 315,898 872,745 842,059

\* In charging duties, and in conversions in the public accounts, the following quantities of four or meal are respectively deemed to be equivalent to one imperial quarter of grain; namely, whethereal or flour, 392 lbs.; barley-meal, bean-meal, and meal of maize or Indian corn, 384 lbs. per meal, 424 lbs.; and oatmeal, 176 lbs.

In converting the weight of grain into measure, the rule adopted in the accounts of the Board of Trade, is that laid down in the act 1 & 2 Geo. IV. c. 87, § 37, according to which, 57 lbs. wheat, 55 lbs. ryc, 49 lbs. bear or bigg, and 38 lbs. cats, are respectively deemed to be equal to 1 Winchester bushel. These proportions give the following equivalents to 1 mercial quarter, namely, 470-37 lbs. wheat, 453-97 lbs. ryc, 404-35 lbs. barley, 346-59 lbs. bear or bigg, and 33-56 lbs. cats.

The Irish barrel of wheat, pease, beans, and rye, equal 20 stones, each of 14 lbs. avoirdepols; the barrel of barley, bear, and rapesced, equal 16 stones; the barrel of oats generally equal M stones; and the barrel of malt, 12 stones.

No. III. STATEMENT of the Quantities of Foreign and Colonial Corn entered for Home Consumption in the United Kingdom; the Imports from Ireland into Great Britain; the average Prices of British Wheat, Oats, and Barley, according to the London Gazette; and the Nature of the Crop for each Year, from 1829 to 1840 inclusive.

		Average Prices per Quarter.					er		olonial Grain Consumption.	Imports from Ireland into Great Britain.		
Year. Nature	Nature of Crop.	Wh	ent.	Bar	ley.	Oa	ts.	Wheat.	Other Grain.	Wheat.	Other Grain.	
1829 1830 1831 1832 1833 1834 1835 1836 1837 1838 1839 1840	Average Full average Nearly average Above ave- Abundant Above average Scareity Under average Average	64 66 58 52 46 39 48 55 64 70		32 32 38 33 27 29 29 32 30 31 39 36	7 0 1 6 0 11 10	29 24 25 20 18 20 22 23 23 23 25 25	5 5 11 0 1 1 5	64,975	579,829 1,039,291 1,069,833 116,394 26,270 168,955 408,342 577,346 595,648 90,771 1,920,952 1,442,378	9r. 519,017 529,717 557,498 790,293 844,211 779,505 661,776 598,757 534,465 542,583 258,331 174,440	1,788,227 1,685,804 1,671,684 2,200,474 1,893,230 2,013,153 2,017,662 2,359,515 2,495,828 2,931,719 1,984,818 2,153,596	

No. IV. Statement of the Quantities of Foreign and Colonial Corn Imported, Reexported, and Entered for Consumption, in each of the Years from 1829 to 1839, inclusive; also of the Quantities remaining in the Bonded Warehouses of the United Kingdom at the end of each of the said Years respectively.

	18	29.	11	830.	18	31.	
	Wheat.	Other Grain,	Wheat	Other Grain.	Wheat.	Other Orsin	
Imported from North of Europe. South of Europe. British America. United States. Other places.	275,551 5,650 113,818 34,574	19,726 1,677	9% 1,289,668 93,200 76,654 184,299 34,121	15,709 2,647	9rs. 1,070,309 533,435 218,329 464,793 32,620	7,038 2,466	
Re-exported Entered for consumption In warehouse	1,671,939 72,376 1,379,174 247,752	79,138 579,829	34,698	63,510	63,073	1,069,833	
	18	32.	18	33.	1834.		
	Wheat.	Other Grain.	Wheat.	Other Grain-	Wheat,	Other Grain	
Imported from North of Europe. South of Europe. British America. United States. Other places.	287,447 5,642 103,468 39,117 28,384	2	9re 171,969 852 100,557 10,188 39,024	4,771 10 6	99,526 2 56,446 9,993 36,076	1,216 283	
Re-exported.  Entered for consumption In warehouse	464,058 288,189 376,638 702,293	171,149 112,842 116,394	322,583 93,768 84,037 822,852	25,603 26,270	202,043 159,499 64,975 774,185	24,583 168,955	
Art and a state of the state of the	18	35,	15	36.	1837.		
	Wheat.	Other Grain.	Wheat.	Other Grain-	Wheat	Other Grain.	
Imported from North of Europe. South of Europe. British America United States.	17,107	650	5,150	567	525,496 12,623 2,722 37	29,847	
Other places	89,030 132,220 28,550	239,460 79,875 408,342	263,074 255,037 30,108	392,520 80,082 377,346	37,437 578,315 308,192 244,275 644,671	751,794 68,267 595,648	

		1838.			1839.	
	Wheat.	Oats.	Other Orals	Wheat.	Outs.	Other Orsia
Imported from	Qrs.	Qr.	Qrs.	Qrs.	Qrs.	Qrs.
Russia		10,229			316,823	35,473
Denmark	133,566	4,139	23,888		46,235	256,17
Prussia	586,003	199	10,416		99,521	350,59
Germany	350,139	16,816	55,788	428,737	75,010	142,800
Holland	82,011	23,688	4,907	116,901	101,336	
Belgium	18,437	468	1,648		21,196	
France	60,831	****	784	311,182	5,640	
Spain	421		7	17,794		60
Italy	31,006			341,180	2474	1
Malta				16,370		1,66
Ionian Islands	5,370			13,928	1.15	-4000
Turkey		1000		43,757		1,775
East Indies	5,404	Α	.56			*****
British America	11,356	*****	40	7,769	1000	279
United States	6,141		14	127,406		449
Channel Islands	41,545	1,427	4.184		452	7,640
Other places	892		2,745		3,904	4,996
		****				-
Total	1,389,327	56,970		2,889,834	670.117	982,901
Re-exported	156,105	54,424	31,286		40,205	7,256
Entered for consumption	1,848,477	11,005	79,766	2,711,309		1,056,711
In warehouse	25,729	242,188	69,044	175,956	15,835	8,746

No. V. A RETURN of the Highest and Lowest Prices of Wheat, and the Difference per Cent., in each of the Years from 1829 to 1838 inclusive, in England and Dantzic. (Par. Paper, 1840, No. 177.)

	England.						DANTEIC.				
Years.	Lov	rest.	High	sest.	Differ, per Cent.	Low	rest.	High	best.	Differ- por Cent.	
1859 1851 1851 1852 1853 1854 1853 1856 1857	8. 55 55 89 51 49 40 36 86 51	d. 4 5 2 3 6 0 0	8. 75 74 75 63 56 49 44 61 60 78	d. 11 11 7 5 6 0 9	37. 35. 27. 24. 14. 22. 22. 68.	28 29 40 28 26 23 20 21 23	d. 8 9 10 4 2 1 10 2	5. 60 48 49 42 32 26 94 34 33 61	d. 1 2 6 6 0 6 11 10 11	第	

No. VI. Account of the Total Quantity of Foreign and Colonial Wheat and other Grain and Pulse entered for Home Consumption in the United Kingdom, from the time (15th July 1828) the Act 9 Geo. IV. cap. 60, came into operation, to the 5th day of January 1839; the Total Amount of Duty received thereas; and showing what that Duty was equal to per Imperial Quarter on the Aggregate Average of all this Period.

	Fors	IGN PRODUC	E.	COLONIAL PRODUCE.				
	Quantities charged with Duty for Home Consumption.	Amount of Duty received.	Average rates of Duty.	Quantitles charged with Duty for Home Consumption-	Amount of Duty received.	Average rates of Duty-		
Wheat	1,389,982 2,138,584	£ 2,039,115 414,921 766,429	Per Qr. 6s. 0d. 6 0 7 2	Qr 519,530 314 8,977	£ 98,121 23 295	Per Qr. 3s. 9d. 1 6 0 8		
Rye Pease Beans	475,922	35,546 176,920 265,776	7 5 9 8	6,592	635	i'ii		
Indian Corn Buck Wheat	102,713 37,361	19,271 11,906	3 9 6 4	5,482	384	1 5		
Wheatmeal & Flour Oatmeal	Cwts. 2,215,037 177	191,978	Per Cwt. 1 9 5 11	Cwts. 595,745 1,843	41,629 78	Per Cwt.		

IV. GENERAL OBSERVATIONS.

quality of the seasons is one of those obvious facts which force themselves attention of all. Equally so is the fact, that this inequality is greater in han in a large district; and that, other things remaining the same, in n as the territory which supplies subsistence is extended, the difference in ctiveness of the seasons will be lessened. It is thus that, by leaving the trade of a kingdom unshackled, the deficiency of one district is, in a year harvest, compensated in a greater or less degree by the comparative abund-tother; while the pressure is equalised throughout the year by the spontan-ations of the corn-dealer, which force the people upon that timely economy assumption of food, which, from ignorance or improvidence, they might fail to adopt. But the merchant who equalises the supply of subsistence ill the countries of the world, performs, though on a grander scale, and accurate manner, functions precisely analogous to those discharged by stic dealer,—in a manner more accurate, because the irregularity of the 1 any territory is in an inverse ratio to its extent. On the same grounds, us that prices must be always variable in a limited market, and steady tion as the market is extended.

principles, however, in so far as they relate to foreign trade, have seldom wed to exercise an unfettered influence over national policy. In this the exportation of corn was at one time prohibited; at another it was ad by a bounty; while at a third its importation was subjected to re—The last, the existing practice, being one about whose expediency opinion

ent much divided, we propose to state briefly the grounds upon which it

ined, and the objections that are commonly urged against it.

lies of restraining importation professes to have in view two objects:—mader the country independent of foreign supplies; 2d. To protect and

e agriculture.

se first object was much insisted on in 1815, in consequence of the esposition in which Great Britain had stood in reference to other countries considerable part of the last war; and it is still maintained, though perstrongly than formerly. The opponents of the corn-law, however, urge a combination of foreign powers as should render importation impossible, ifficult, is a contingency scarcely conceivable, and totally at variance with ieuce of those countries, especially Holland, that have adopted a different That it is even opposed to our own experience, in as far as we have been for rs in part dependent on other countries; a large portion indeed of the grain in 1810, in consequence of the deficient harvest of 1809, having been brought nce in the midst of war: Moreover, that we import from foreign countries sol and other materials necessary in manufactures, affording employment istence to several millions of our population, but that the interests and reated and sustained through means of such transactions, instead of being o political security, are the surest guarantees of prosperity and peace. duty on grain, considered in reference to the protection of British cornis to be viewed partly as a countervailing duty for their peculiar burdens, y as having for its object the securing to them of the home market.

The principal burdens imposed on the agriculturists exclusively, or in a gree than on others, are stated to be tithe and poor-rate, the countervailfor which is estimated by Mr M'Culloch at 5s. or 5s. 6d. a-quarter on amely, 3s. 6d. for tithe, and from 1s. 6d. to 2s. for poor-rate. On the d, it is urged by many that the agriculturists are not subjected to greater than other classes, more especially since the late alteration of the poor-law, the contrary is the case, all the direct public taxes affecting the occupation mer having been repealed; also that land is proportionally less burdened Britain than in most other countries: Farther, that even admitting any Britain than in most other countries: Farther, that even admitting any a taxation to exist, it is much more than counterbalanced by the charges the importation of so bulky and perishable an article as corn.

surplus of duty on foreign grain beyond the peculiar burdens of the rn-growers, is levied with the view of securing to them a preference in the tket, similar to the legislative privilege in this respect enjoyed by other of industry; and they maintain that, having laid out much capital on the be continued existence of the present state of things, they are entitled to at it shall not be speedily altered. To this it is answered—That the on" of agriculture gives an enhanced value to the prime necessary of life; tance eminently injurious to the general body of consumers, and particularly to the manufacturers, who, while the cost of food is thus artificially raised, are engaged with foreigners in an arduous competition, the effect of which is to reduce profits and wages to the same level, whether on the Continent or in England: That the views entertained by the landowners themselves, as to their suffering from a change of the existing law, are exaggerated, if not unfounded; while, in the opinion of many, instead of being benefited they have been directly injured by the restrictive system, which, by holding out a fancied security, has led only to continued alternations of over-production, "agricultural distress," and short supplies. These observations have reference solely to the principle of a restrictive coralaw. Whether, holding that a duty should be imposed, the present scale is injurious from its varying character, is no less a subject of controversy. The principal advantage expected from the sliding duty was, that it would tend to preserve uni-

These observations have reference solely to the principle of a restrictive cornlaw. Whether, holding that a duty should be imposed, the present scale is injurious from its varying character, is no less a subject of controversy. The principal advantage expected from the sliding duty was, that it would tend to preserve uniformity of prices. But the extremes in the weekly averages, since it was introduced have been 36s. in December 1835, and 81s. 6d. in January 1839,—a difference of 126 per cent. Again, a graduated duty which fluctuates with the variations of price, can never be appreciated beforehand, and is, as is well known, a fertile source of delusion. Thus, suppose a merchant commissions a cargo of foreign wheat when the home price is 71s., and when, of course, the duty is 6s. 8d.; and suppose, at the same time, that when he brings his wheat to market the price has fallen 3s, that is, to 68s., he will in such case (besides losing by the fall of price) have to pay a duty of 16s. 8d., or 10s. a-quarter more than his estimate. In the case of a rising market, the advantage, it is true, will be on the side of the corn-merchant; but a law which thus adds to the loss of an unsuccessful and to the profit of a successful speculation cannot be deemed beneficial. An equal degree of uncertainty is communicated to the operations of the foreign grower, who, of consequence, limits his produce to the market upon which he can fairly calculate. In this way, the graduated duty prevents that early importation of grain which merchants would have recourse to even in the distant prospect of a scarcity, and leads to its being delayed until after the emergency has arisen, and when the payment of its price cannot be effected by shipments in the ordinary course of trade, but must be made suddenly in bullion,—a circumstance which generally leads to a pecuniary crisis. Such a crisis occurred, as is well known, in the sudden exportation of bullion to an ismense amount in 1839, which led to the convulsion of the money-market, much distres

of specie payments.

No one can doubt the necessity of approaching with caution any alteration of the laws affecting so important a branch of industry as agriculture, because any great shock given to the corn-growers would be at the least as hurtful to others at to themselves. But it is the opinion of many eminent authorities, that the interests of all classes would be consulted by changing the present system for that of a fixed duty. And that this need not be high, in order to ensure safety to the landowner, may be inferred from the facts that, taking a series of years, the average price of wheat at Dantzie (the cheapest exporting port) is not under 35s., while, in the event of a demand from this country, it invariably rises to 49s, and upwards; and that the charges of transport, exclusive of the importer's profit, are fully 10s. a quarter.\* A moderate duty added, therefore, would obviously afford ample protection, more especially when it is considered that the average price of wheat in England, during the six years ending with 1840, it was not more than 56s. 114d; and that, during the greater portion of this period, cultivation was never carried on with more spirit or success. Landlords should also keep in view that high rents do not altogether depend upon high prices; for the additions to the present, compared with the former rent-rolls, have been much greater than can be accounted for by the advance in the price of corn. This is owing to various circumstances,—to increased population and wealth,—to the better adapted application of capital to land, to greater economy, and to the progress of agricultural science. These causes of a rise of rents are still in action, and will continue to be so even with additional efficiency; and their progress will of course still further remove all chance of inconvenience from a modification of the present system.

<sup>\* &</sup>quot;The charges, in ordinary times," says Mr Porter of the Board of Trade, " of merely transporting a quarter of wheat from the north of Germany and the lower ports of the Baltic to Escland, are stated, on good authority, to be 10s. 6d., in addition to all the charges on shipping; and I am assured that, in order to get back in London the cost of a quarter of wheat bought in the Dantzic market, with the lowest rate of mercantile profit, it must be sold at an advance of 12s. upon the original cost." (Effects of Restrictions on the Importation of Corn, p. 27.)

tnelian. [Carrelian.]
tomandel-wood, the produce of a tree of great size, is used in cabinet
like zebra and rose wood. But it is inferior to the last in the brilliancy
vision of its colours, having a dingy ground, and sometimes running into streaks

LUNDUM. [ADAMANTINE SPAR.]

tundum. [Adamantine Spar.]
tvette (Fr.), a small vessel of war, usually carrying from 10 to 20 guns.
S, also called the Cos, Cros, Cross, and Hardary, is an Indian itinerary measure, varies in different places. It is generally distinguished into the standard cos s common cos; the former is deduced from its proportion to a degree of the an, the latter rests on popular computation. Thus the standard cos is, in some 35 to a degree; in others, 373, 40, and 45; while the common cos varies to 23 British miles. In the map of Central India prefixed to Sir John im's Memoir, 42 cosses are reckoned to 1 degree. The Bengal cos of 1000 m = 1 Brit mile I furlong 3 poles and 33 varies.

 is a lenion, 42 closes are rescaled or ledges. The bengal cos of 1000 is = 1 Brit. mile 1 furlong 3 poles and 33 yards.
 TON-WOOL, on COTTON (Dan. Bonnuld. Du. Boomwol, Katoen. Fr. Ger. Baumwolls. It. Bambagia, Cotone. Por. Algodao. Rus. Chlobts. Busmaga. Sw. Bonnull. Sp. Algodon. Hindus. Ruhi. Malay, Kapas, table hair, or filamentous down, enveloping the seeds of different species of tis produced within pods which protect it from injury by dust or weather, is ripe and fit to be gathered, when the heat of the sun causes it to expand rat open the pod. It is of a white or yellowish-white hue, possesses down and warmth, and its delicate fibres are sufficiently long, flexible, and was to admit of being spun into a fine thread. The usual distinctions of the are, 1st, Tree Cotton; 2d, Shrub Cotton; 3d, Herbaceous Cotton; of each of there are several kinds,—the plant having a great tendency to run out into

Tree Cotton (G. Arboreum) is found in India, China, Egypt, the western f Africa, and in some parts of America. It only attains the height of from 12 feet; but another cotton-bearing tree (Bombax ceiba), seen in the West and elsewhere, called familiarly the umbrella tree, attains the height of 100 The produce of the latter, however, is of so short and brittle a fibre, that

the produce of the latter, nowover, is of so short and offittle a fibre, that the spinning or any other purpose, except stuffing pillows and beds. Shrub Cotton (*G. religiosum*) occurs in one or other of its varieties throughout pical parts of Asia, Africa, and America. In appearance it resembles a cursah. Its duration varies according to the climate; in the hottest countries perennial, while in cooler places it becomes an annual. In the former, two Lyear are gathered, one from October to December, the other from February 1. The Guinna Brazil and most of the West India action is of this little. il. The Guiana, Brazil, and most of the West India cotton is of this kind;

cole being also long stapled.

derbaceous Cotton (G. herbaceum), by far the most useful and important of the cinds we have noticed, is an annual plant cultivated in the United States, India, and many other countries. It attains the height of 18 or 24 inches. The seed Ily planted in rows in March, April, and May; and the cotton is gathered by within a few days after the opening of the pods, in August, September, and r. It is to this kind that the planters confine their attention in the southern f North America,—the places where cotton is most extensively cultivated, here the following varieties are commonly distinguished:—lst, Nankeen Cotandant in produce, the seed covered with down, the wool of a dirty yellow, and usually low priced. 2d. Green-seeded Cotton, which, as well as the is grown in the upland and middle districts, whence the latter is called be also short-staple, and, from the mode in which it was formerly cleaned, Georgia Cotton. This kind was at first chiefly raised in Georgia and South Georgia Cotton. This kind was at first chiefly raised in Georgia and South na, but of late years it has been very greatly extended in Alabama, Mobile, e Valley of the Mississippi. 3d, Sea-island or Long-staple Cotton, the finest is distinguished by the black colour of its seed, and the fine yellowish-white, and silky long staple by which it is surrounded; it is grown in the lower of Georgia and South Carolina, near the sea, between Charleston and Sa, and on small islands adjoining the shore. Owing to the peculiar combiof circumstances requisite for the production of this kind, it forms only a proportion (about 12,000,000 lbs.) of the cotton grown in the United States; the quantity on the increase.

the varieties of the plant require a dry and sandy soil. Marshy ground is unfit for it, and a wet season is destructive to the crops, which are besides ions from the diseases to which the plant is subject, particularly blight proCOT 218 COT

duced by wetness at the roots. In general, it flourishes most luxuriantly, and yields produce of the best quality, on the coast, as is proved by the growth of the sen-island cotton, which is mostly exposed to the action of the coean's spray; and a masser cotton, which is mostly exposed to the action of the ocean's spray; and a manner of salt mud is known to impart a healthful action to the plant, and to produce a staple at once strong and silky. To this rule, however, the fine Pernambeco cotton is an exception; also the Egyptian, the growth of the upper provinces being greatly superior to that of the Delta. In the United States, land fresh brought under cultivation will yield, on an average, from 1000 to 1200 lbs. per acre of cotton with the seed, which will give, of clean cotton, from 250 to 300 lbs.; but in the old states, the produce is not more than one-half of this quantity.

The overation of graphsing the ripe cetter vacquires to be preferred with great any.

The operation of gathering the ripe cotton requires to be performed with great care; and its separation from the seeds is a work of some difficulty, and one which must be done effectually before the article is packed, otherwise it will become oly and mouldy, and by the particles of seed and dirt be rendered unit for spinning. In Asia this is slowly performed by a rude hand-mill or roller-gin, by which not more than from 40 to 65 lbs. a-day can be cleaned. The sea-island cotton is still expect by the research that the seads has rollers constructed however on a rootwell scale; but separated from the seeds by rollers, constructed however on a powerful scale; but, excepting this kind, all the North American produce is cleaned by the saw-gin, invented in 1793 by Mr Eli Whitney, of Massachusetts, by which one man may separate 3 cwts. in a day. This invention forms an important era in the history of the cotton-trade, as, though the instrument injures, in some degree, the fibre, the process is so rapid as to have been the main cause of the cheapment of the short-stapled American cottons, and thus has powerfully contributed to the extension of its cultivation.

After the cotton is separated from the seeds, it is packed in large canvass bags, commonly with the aid of a screw or hydraulic press, into a very dense bale, for the convenience of transport. The bale of Virginia, Carolina, Georgia, or West India cotton weighs from about 300 to 310 lbs.; that of New Orleans and Alaba-ma, from about 400 to 500 lbs.; the East India bale, 530 to 350 lbs.; the Brazilias, 160 to 200 lbs.; and the Egyptian, 180 to 300 lbs.

In the infancy of the manufacture, England obtained the raw material from the Mediterranean and Levant. In last century, the largest supplies came from the West Indies and South America; but before 1779, the quantity annually imported scarcely exceeded 5,000,000 lbs. In 1786, when the total imports were 19,900,000 lbs., there were brought from the British West Indies 5,800,000 lbs.; Fresch and Spanish colonies, 5,500,000 lbs.; Dutch colonies, 1,600,000 lbs.; Portagese colonies, 2,000,000 lbs.; Smyrna and Turkey, 5,000,000 lbs. Prior to the American resolution it was reject to a limited extent in the conthern closing for can revolution, it was raised to a limited extent in the southern colonies for can revolution, it was raised to a limited extent in the southern colonies for domestic use; and after the peace of 1783, small quantities were exported from Georgia. It was not, however, cultivated to much extent for exportation until about 1791 or 1792. Soon after which it became the great staple of South Carolina and Georgia, and lately of the new states in the south-west. In 1791, the quantity exported was only 189,316 lbs.; but in 1794, it was increased to 1,601,760 lbs.; in 1800, to 17,789,803 lbs.; since which, owing to Mr Whitney's intention, and the industry and experience of the American polytom and the industry and experience of the American polytom. vention, and the industry and enterprise of the American planters, the exports have gradually risen to be in value equal to one-half of the whole domestic exports of the United States. [United States.] An equally rapid extension has occurred in the consumption of the article in this country, in consequence of the discoveries of Hargreaves, Arkwright, Crompton, Cartwright, and others, as noticed in the country of the consumption of the discoveries of Hargreaves, Arkwright, Crompton, Cartwright, and others, as noticed in the next article.

The following statements of the production and distribution of cotton in 1834 are derived from tables compiled by order of the American Congress, and presented to the House of Representatives by Mr Levi Woodbury, late Secretary of the United States Treasury.

Estimated Production in 1834.

Distribution in 1834.

	M.	The.
United States	0,000	Exports from U. States to England266,750,600
Brazil	0.000	to France. 79,900,000
Mexico and South America (exclusive	.,	to other places \$0.600.00
of Brazil)		
West Indies		Exports from India to England. 39,000,000
Egypt 25,00		to China 40 000 000
Other parts of Africa		Descriptor England 19 600 000
India		Work Indian to Produced 4 and All
Other parts of Asia		Dravil & West Indian to Proper 4 000 000
Other parts of the World 13,00	0.000	Power & Tuebon to Poulond
	<del></del> -	Egypt & Turkey to England 1,509,600
Total 900,00	0.000	to France 7,000,000
	.,	Total473,150,000

erences between the quantities produced in and exported from the sevnatries represent the probable consumption in the places of growth. 34 the cultivation has been materially increased, particularly in the United adia, and Egypt, to which heads, as well as those of the other countries of ion, we refer for further information.

illowing table exhibits the progress of the British trade since 1820; annexed a is the average annual price of upland or bowed Georgia cotton, which is y considered as forming a standard by which the value of other kinds is d.

r of the Quantities of Cotton-wool imported into the United Kingdom, and nantities Exported and Entered for Home Consumption; also the average of Upland or Bowed Georgia in each year, from 1820 to 1840 inclusive.

TILE.		IMPORTS.					
U	nited States.	Other Countries.	Total.	Exports.	Entered for Consumption.	Uplands per lb.	
	lbs.	lbs.	Ibs.	lbs.	lbs.	d.	
	89,999,174	61,673,481	151,672,655	6,024,038	152,829,633	111	
	93,470,745	39,065,875	132,536,620	14,589,497	137,401,549	98	
1	01,031,766	41,805,862	142,837,628	18,269,776	143,428,127	18	
1	42,532,112	48,870,391	191,402,503	9,318,402	186,311,070	- 81	
	92,187,662	57,192,460	149,380,122	13,299,505	141,038,743	88	
	39,908,699	88,096,592	228,005,291	18,004,953	202,546,869	125	
1	30,858,203	46,749,198	177,607,401	24,474,920	162,889,012	68	
. 2	16,924,812	55,524,097	272,448,909	18, 134, 170	249,804,396	64	
. 1	51,752,289	76,008,353	227,760,642	17,396,776	208,987,744	61	
1	57,187,396	65,590,015	222,767,411	30,289,115	204,097,037	58 64	
. 9	10,885,358	53,076,094	263,961,452	8,534,976	269,616,640	64	
. 2	19,333,628	69,341,225	288,674,853	22,308,555	273,249,653	64	
. 2	19,756,753	67,075,772	286,832,525	18,027,940	259,412,463	68	
. 2	37,506,758	66,150,079	303,656,837	17,363,882	293,682,976	94	
. 2	69,203,075	57,672,350	326,875,425	24,461,963	302,935,657	88	
. 2	84,455,812	79,247,151	363,702,963	32,779,734	326,407,602	104	
. 2	89,615,692	117,343,365	406,959,057	31,739,763	363,684,232	10±	
. 3	20,651,716	86,635,067	407,286,783	39,722,031	368,445,035	8	
	31,437,888	76,412,689	507,850,577	30,644,469	455,036,755	63	
. 3	11,585,800	76,569,426	388,155,226	37,515,303	355,781,960	B	
. 4	88,572,510	104,392,994	592,965,504	38,673,229	531,197,659	6	

76,412,689 lbs. imported from other countries than the United States in elatest year for which the particulars are given in the public accounts, there rought from East Indies 40,217,734 lbs.; Brazil, 24,464,505 lbs.; Egypt, 3 lbs.; Colombia, 2,877,194 lbs.; British West Indies, 1,529,536 lbs.; Italy, .764 lbs.; Turkey, 660,555 lbs.; Chili, 424,633 lbs.; Peru, 131,680 lbs.; other 588,165 lbs. The re-exportations are almost exclusively to Germany, Holelyum, Russia, and Italy.

apply of cotton derived from India has increased considerably within the years, owing to the great attention which is now paid to its cultivation by upany. The average importation of the three years 1827, 1828, and 1829, y 26,043,467 lbs., whereas that of the three years, 1837, 1838, and 1839, was 68 lbs.; being an augmentation of fully 75 per cent. On the other hand, ortations from the British West Indies have fallen off within the same rom about 5,000,000 lbs. to only 1,500,000; the cultivation of cotton having the most part abandoned by the planters, owing to the cheaper rate at lean now be prosecuted in India and the United States.

can now be prosecuted in India and the United States.

words must be said as to the distinguishing qualities of cotton-wool in the estimation anufacturer. The quality depends on the length, strength, and fineness of the fibre, scalled in the trade, the staple; but these, which are the essential attributes of quality, sed by the cleanliness and the colour. The different denominations of cotton-wool vary by from each other in these particulars, and the value is estimated accordingly. In the same denomination there is also a considerable difference in quality. In Scal-island sich as a class is by much the most valuable, this difference is great; the very finest fiths class, in ordinary states of the market, is worth three times as much as the common fithe same class. The variation of quality in most of the other denominations is from 20 cent., and in none of them is more than 50 per cent. Formerly, the usual distinction of ant sorts of cotton had reference to the colour, "yellow" and "white." But now, modes and processes of manufacturing have rendered colour of less importance than ad the broad distinction is therefore into "long-stapled" and "short-stapled." The short-stapled cottons are Scalislands, Brazils of every kind, Demerara, West Indian, and The short-stapled cottons include such parts of the produce of North America as are the interior of that country, and called Uplands, Orleans, Alabama, Mobile, &c., as

well as the East India cotton. Surat, Bengal, and Madras. Except the better qualities of Sesislands, there is no sort of cotton which is now confined in its use to any peculiar or exclasive purpose. By mixing different sorts together, and by careful management in preparing the mixture for the spinning, the manufacturers can now make a substitute for almost any particular kind of cotton, except the very best. It is only requisite to add, that the long-stapled cottons are generally used for the twist or warp, and the short-stapled for the weft. (Baines' Bistory ef &s Cotton Manufacture.)

The relative value of the different kinds introduced into this country will be seen in the following list, extracted from the Liverpool Price-current of 11th March 1841:-

	d. d.	1 d. d.	
Sea-island	.14 to 30	Demerara 8 to 12	
stained	. 6 - 12	West India 6 — 8	i
Bowed Georgia	. 6 — 7¥	Peruvian 8 —	
Mobile		La Guayra 7 - 74	
Tennessee		Carthagena	
New Orleans		Smyrna	
Pernambuco		Egyptian	
Bahia		Surat	
Maranham		Madras	
asw-gipned		Bengal 41	

The expense of bringing cotton to this country from New Orleans and Mobile is about \(\frac{1}{2}\)d. per lb., and from the Atlantic States, \(\frac{1}{2}\)d. to \(\frac{1}{2}\)d. per lb. The American planters frequently consign it for sale on their own account, but the greater part is sent by mercantile houses. About nine-tenths of the whole imports to this country are brought to Liverpool, where it is sold by brokers, who charge 10s. per \(\frac{1}{2}\)10s for their trouble. The same commission is demanded by the brokers employed to purchase for the spinners or dealers. The sales are made by sample, and owing to the strict probity of the brokers, they are conducted with unparalleled facility and despatch; and though not made with the formalities necessary to render the bargains legally binding, yet a difficulty in their fulfilment is almost unknown. Any minunderstandings which do occur are promptly and satisfactorily settled, by a reference to some neutral broker. The credit allowed is 10 days, at the end of which time the usage is to give a banker's bill payable in two months.

STATEMENT showing the Number of Bags and Bales of Cotton Imported, Experted, taken for Consumption, and the Stock on hand in London, Liverpool, and Glasgow, each Year, from 1830 to 1841, both inclusive.\*

Years. Imported.		Experted and	Taken for	Stock on 1st January in sank Yest.			
	fires &c.	Co sumption.	In London.	In Liverpool	In Glasgow.	Tetal.	
	Rags,	Bags.	Bags.	Bagz.	Bars.	Bags.	Bags.
1830	870,750	35,800	805,250	77,070	203,250	8,962	289,382
1831	901.764	80,699	862,205	42,852	258,100	21,268	322,590
1832	902,240	65,100	858,434	37,381	212,350	26,575	276,306
1833	931,796	79,066	877,589	34,102	197,960	13,058	945,190
1834	946,585	90,895	883,280	35,243	180,780	9,127	215,150
1835	1,089,309	107,240	937,616	26,296	145,311	13,953	185,560
1836	1,191,744	100,853	1,031,904	24,470	184,700	20,843	230,013
1837	1,163,839	128,535	1,064,931	60,820	204,590	23,500	289,000
1838	1,429,062	102,370	1,265,116	64,150	170,853	24,370	259,373
1839	1,109,550	121,659	1,043,511	46,450	248,349	26,300	321,099
1840	1,599,343	126,045	1,274,729	31,640	206.049	27.790	265,479
1841	****		****	50,660	366,140	47,248	464,048

The import duty on cotton wool (exclusive of the late addition of 5 per cent.) is 2s. 11d. per cwt.; but if the produce of, and imported from, any British possession, only 4d. per cwt. This duty, in the year 1840, amounted to £650,000.

COTTON MANUFACTURE. The birthplace of this branch of industry is

COTTON MANUFACTURE. The birthplace of this branch of industry is India, where it probably flourished long before the date of authentic history. In China, throughout which the manufacture is also very generally diffused, it is not supposed to have existed before the beginning of the sixth century of the Christian era. In the tenth century, the cotton plant is stated by Mr Baines to have been extensively cultivated, and its produce woven into cloth by the Mohammedan possessors of Spain, where, and especially at Barcelona, the manufacture long flourished. At a later period (probably about the close of the 15th century, it was introduced into Italy, then the channel through which the fabrics of India

<sup>\*</sup> In "Burn's Commercial Glance," from which the preceding table is extracted, the average weight of the bags or bales of cotton is given as follows:—American, 373 lbs.; Brazil, 171 lbs.; Egyptian, 284 lbs.; East India, 363 lbs.; West India, 316 lbs.; and of the whole consumed in this country, 346 lbs.

rere distributed to the rest of Europe. The wool consumed by the Italian manuectures is supposed to have been obtained from the southern shores of the Meditermean, in most of the countries bordering on which, cotton is known to have been altivated and converted into clothing in the beginning of the 16th century, and robably before. From Italy the manufacture found its way into the Netherlands,

rom whence it is supposed to have been brought to England by protestant refugees fter the capture and ruin of Antwerp by the Duke of Parma in 1885.

It is unnecessary, and would indeed be difficult, to trace the introduction and interface into the other parts of Europe where it is now established; but its growth has, in every case, been subsequent and greatly inferior in xient to its progress in England, though even here it was long unimportant. In 641, Roberts mentions, in his "Treasure of Traffic," that at Manchester "they went in London that comes first from Cyprus and Sympus. out, Roberts mentions, in his Treasure of Traine, that at Manchester they are cotton wool in London that comes first from Cyprus and Smyrna, and at home rork the same and perfect it into fustians, vermillions, dimities, and other such tuffs, and then return it to London, where the same is vented and sold, and not eldom sent into foreign parts, who have means, at far easier terms, to provide hemselves of the said first materials." But the cotton manufacture made very slow rogress in this island for more than a hundred years after the time when Roberts. reste. At the commencement of the last century, the importation of cotton-wool ato the kingdom scarcely exceeded 2,000,000 lbs. annually, and of this quantity. large portion was used for candlewicks, a purpose to which it had been long pplied in this country. Even down to 1760 the manufacture, if it deserved that ame, was mostly carried on by weavers scattered over the country in cottages, rho purchased what wool they wanted, each on his own account, got it spun into bread by their wives and children, and plied their looms only during part of the

lay, the rest of which was spent in digging their gardens.

From the year 1760 we may date those improvements which have given to legiand the appellation of "the second birthplace of the cotton manufacture." The system was then begun by the Manchester merchants of distributing supplies I wool among the weavers by means of agents, who travelled over the country for hat purpose at stated times. About that time also the fly-shuttle (invented by lohn Ray of Bury in 1738) was generally introduced into the cotton manufacture; rhile his son Robert in the same year invented the drop-box. These inventions taced the operation of weaving in advance of that of spinning,—a process which mtil now had been performed by the distaff, or one-thread wheel, and the supply of ram became more and more inadequate every day. At length in 1767, James Har-reaves, an illiterate but ingenious mechanic, invented the spinning-jenny, a con-rivance which was speedily followed by the greatly more important one of spin-ing by rollers by the water-frame, or throstle, for which a patent was taken out a 1769 by Richard (afterwards Sir Richard) Arkwright, a hairdresser, and which, from that time, communicated altogether a new character to the manufac-

Hitherto no goods entirely composed of cotton had been made in England. In what were called cotton cloths, it was only the weft or transverse thread that was st cotton; the warp, or longitudinal thread was always of linen yarn,—it not saving been found possible to spin the cotton into thread sufficiently strong and hard for the latter purpose. But the yarn spun by Arkwright's machinery being throng enough to serve for warp as well as woof, cloth was now woven entirely of the important inpostion was introduced in 1773 and the greatenthese. cotton. This important innovation was introduced in 1773, and the greater cheapces of production encouraged the consumption of the article both at home and abroad. In 1785, after a tedious lawsuit, Arkwright's patent was annulled, and the invention of the water-frame being thus thrown open, a great increase in the number of factories took place. After this event, also, the mule-jenny, a combination of Hargreaves' spinning-jenny and Arkwright's water-frame, which had been some years before (1779) invented by Samuel Crompton of Bolton, came into general use: it is only by the mule that cotton-thread of the finest qualities can be

The first steam-engine for a cotton-mill was made by Mr Watt in the year 1785.

<sup>\*</sup> Mr Baines has satisfactorily established that the merit of this discovery, though claimed by Arkwright, truly belongs to John Wyatt of Birmingham, who made it the subject of a patent so sarly as 1738; but wanting the means to realize his success, the invention slumbered till it was rither re-discovered, or what is more probable, till its principles came accidentally to the knowledge of Arkwright, who appreciated its value, and whose perseverance, talent, and good fortune scaled him by its means to enrich himself and his country. The invention was also claimed by Thomas Highs of Leigh.

But at this time the application of the improved machinery was confined to the preduction of yarn; and as formerly the difficulty had been to find thread enough to feed the looms, so now it seems to have been apprehended that it would be impost to find a sufficient number of weavers to work the thread that was spun. great desideratum was, however, supplied by Dr Cartwright, who invented the power-loom. This invention took place as early as 1785, but no practical application of it was made until 1801; nor was it until several years afterwards that the difficulties attendant upon its first employment were overcome. These inventions were followed by that of the dressing-machine, of the cylinder printing-machine, and of mechanical engraving, and by the discovery of the various and beautiful processes of calico-printing, and of important improvements in the art of beaching. More recently the process of spinning has been further facilitated by the self-acting-mule of Mr Roberts. The combined effect of these splendid investions and discoveries has been, as is well known, the progression of the manufacture with gigantic strides, until it now composes nearly the one-half of our external trade, and affords subsistence to a portion of our population exceeding in amount that of several of the continental kingdoms.

The different processes through which the cotton passes, in its conversion intecloth, all of which are performed in many of the large spinning and weaving mills, are briefly described by Mr Baines as follows:—

are briefly described by Mr Baines as follows:—

"The cotton is brought to the mill in bags, just as it is received from America, Egypt, or bedia, and is then stowed in warehouses, being arranged according to the countries from which is may have come. It is passed through the willow, the scutching-machine, and the spreading-machine, in order to be opened, cleaned, and evenly spread. By the carding-engine, the fibres are combed out, and laid parallel to each other, and the fleece is compressed into a sliver. The siver is repeatedly drawn and doubled in the drawing-frame, more perfectly to straighten the fibres, and to equalise the grist. The rowing-frame, by rollers and spindles, produces a coarse and leave thread; which the mule or through spins into yarn. To make the warp, the twist is transferred from cops to bobbins by the winding-machine, and from the bobbins, at the energiest-mall, as a vylindrical beam. This beam being taken to the dressing-machine, the warp is sized, dressed, and wound upon the weaving-beam. The latter is then placed in the power-loom, by which make, the shuttle being provided with cops of weft, the loth is woven.

"Such, without entering too much into minutize, are the processes by which the vegetable wool is converted into a woven fabric of great beauty and delicacy; and it will be perceived but the operations are numerous, and every one of them is performed by machinery, without the halp of human hands, except merely in transferring the material from one machine to another. It is by iron fingers, teeth, and wheels, moving with exhaustless energy and devouring speed, that the cotton is opened, cleaned, spread, carded, drawn, roved, spun, wound, warped, dressed, suf work, and they are so placed in the mill, as to allow the material to be carried from stage is sufficient the least possible loss of time. All are moving at once,—the operations chasing each other; and all derive their motion from the mighty engine, which, firmly seated in the lower part of the building, and constantly fed w

The principal and original seat of the British cotton manufacture is Manchester, The principal and original seat of the British cotton manufacture is manenesser, including the district lying within from thirty to fifty miles around it, which is more important for the quantity, variety, and excellence of its productions than all the others together. The departments of spinning, manufacturing, bleaching, and printing, are all here carried to the highest perfection. The Manuchester miles supply the fluest yarns; and almost every description of cotton goods, except lace and hosiery, is made in Lancashire. Besides Manchester, four other great districts are distinguished by their cotton manufactures, namely, 1st, Glasgow, and the country around it, extending to Perth and Aberdeen: 2d. Nottingham, including Derty. try around it, extending to Perth and Aberdeen; 2d, Nottingham, including Derty, Warwick, and Lichfield; 3d, Carlisle, branching out so as nearly to meet the Man warwick, and Lichneid; 3a, Carlisie, Drahching out so as nearly to meet the mass-chester and Scottish divisions; 4th, The counties of Antrim, Armagh, Dublin, and Kildare, in Ireland. The Glasgow district is chiefly celebrated for muslins and bandanas; the Nottingham, for lace and cotton hosiery. [Lace. Hosern.] Calico printing is carried on chiefly in the neighbourhood of Manchester, in the valeys between Blackburn, Clitheroe, and Bury, and in the vicinity of Glasgow, Dublin, and London. The principal bleaching works are in the neighbourhood of Bolton, Blackburn, Manchester, and Glasgow.

The following tables exhibit the course and progress of our export trade in

The following tables exhibit the course and progress of our export trade in

and the quantities of the different descriptions of these goods which comshipments at different periods.

r of the Declared Value of Cotton Manufactures, and of Cotton Twist and rn, exported to different Countries in the Years 1820, 1830, and 1838.

	1820,		1830.		1838.	
	Manufactures.	Twist and Yero.	Manufactures.	Twist & Yurn.	Manufactures	Twist & Yurn
· · · · · · · · · · · · · · · · · · ·	£ 702,125 205,554 2,763,939	£ 1,094,303 7,468 1,404,519	£ 155,975 52 1,478,570	£ 1,087,662 3,370 1,449,521	£ 64,755 28 1,06 <b>5</b> ,047	£ 1,236,584 1,275 2,264,336
}	979,681	55,261	646,689	612,925	634,041 194,855	11,864,525
Azores, & Madeira	1,821 792,825	13,401	10,001	391 14,276	172,026 744,912	48,27 27,636
eBalearicIslands, )	140,010	1,169	220,086	726	34,452	182
Italian Islands	837,836 1,336,831 175,593 352,894	138,919	145,404 1,758,925 74,339 \$61,759 71,594	1,044 433,754 19,296 86,148 8,946	600,908 1,379,082 99,574 1,321,069 189,090	7,673 626,503 21,048 285,314 14,904
States	28,592 68,673	В	96,271 122,245 67,945	54 1,206 7	59,930 187,377 206,024 169,986	326 584
ies and Ceylon	850,882	24}	1,562,574	333,286	1,805,449 522,857	640,203 217,047
matra, Siam, &c., sia Lmerica West Indies Wast Indies	19,749 176,884 1,072,087 451,782 1,194,305	78 1,322 548 170 246	114,409 45,767 375,597 645,768 541,804 2,305,165 660,546	2,040 848 8,803 698 3,598 32,026	377,020 194,487	27,955 745 14,826 3,606 426 5,345 15,707
America	454,210	649	{ 146,643	80	94,960	90
La Plata	964,080 74,253 52,503	180 25,245	1,416,167 344,310 372,610 233,650 81,128 108,819	2,128 29,581	1,657,702 486,923 272,022 221,679 63,511 85,450	1,450 1,470 391 1,600 153
Total	13,690,109	2,826,639	15,294,923	4,133,741	16,715,857	7,431,869

ENT of the Quantity and Declared Value of British Cotton Manufactured s Exported from the United Kingdom, distinguishing the descriptions of s in various Years since 1820.

	1820.	1825.	1830.	1855.	1838.	
or dyed cottons { yards yalue £ yards yalue £ and small wares, value £ pounds { yards yalue £ yards }	5,451,024	6,027,892 178,426,912 8,205,117 919,787 32,641,604	6,562,397 199,799,466 7,557,373 1,175,153 64,645,342	279,811,176 8,270,925 1,240,284	7,293,831 326,719,777 8,260,902 1,161,124 114,596,602	
Total declared value £	16,516,748	18,359,596	19,428,664	22,128,304	24,147,726	

e first and last years in this table are compared, it will be seen, that while aber of yards exported in 1838 is greater by 178 per cent. than the number of in 1820, the increase in the declared value has been scarcely 18 per cent.; rage price a-yard, which in 1820 was  $12_{12}$ d., having fallen in 1838 to  $5_{13}$ d antity of twist exported has increased in the same period 398 per cent., be increase in the declared value is not more than 163 per cent. The average  $^{\dagger}$  twist, in 1820, was 2s.  $5_{13}$ d, and in 1838, only 1s.  $3_{13}$ d, a-pound. We us form some judgment as to the economy which has been introduced into cess of manufacture between 1820 and 1838, and are, besides, ablo to apporat which appertains to the spinning and to the weaving branches respecholding, what may reasonably be supposed, that the average qualities of

cloths and twist should have been the same at both periods. The diminution of value in the twist amounts to 47½ per cent., and in the cloth to 55½ per cent: hence, by far the greater part of the saving occurs in the spinning processes.—a circumstance which may in part account for the greater proportionate increase in the exportation of twist and yarn.

In Mr Baines' work, an account is given of the extent and value of the British cotton manufacture in 1833, of which the following is an abstract:—

Cotton manufacture in 10-35, of which the following is an abstract:—

Cotton wool imported, 303,656,837 lbs.; consumed in the manufacture, 282,675,200 lbs. Yar spun (deducting 14 oz. per lb. for loss), 256,174,400 lbs.; number of hanks spun (averaging 40 to the lb.), 10,246,373,680; length of yarn spun (840 yards to the hank), 4,890,002,183 miles.\*

Value of the cotton-wool consumed, at 7d. por lb. £0,244,693; value of manufactures consumed at home, £12,179,633; and of exports, £18,439,000; making total annual value of the manufacture, £34,000,000.

Number of persons supported by the manufacture, 1,500,000. Operatives in the spinning and weaving factories in England, 390,000; in Secland, 32,000; in Ireland, 5000; total, 277,000. Hashloom weavers, £30,000. Wages earned by the factory operatives, £6,044,000; by the hand-less weavers, £4,375,000. weavers, £4,375,000.

Power, moved by the factories, 33,000 horses; water, 11,000 do; total, 44,000 horse-power. Number of spindles, 9,333,(00); number of power-looms, 100,000.

In 1840, the quantity of cotton-wool entered for home consumption was 531,197,559 lbs., being an increase of 81 per cent. beyond the amount in 1833, when the foregoing estimates were formed; and the value of the exports had increased to £24,661,178 estimates were formed; and the value of the exports had increased to £24,004,17 (of which £7,099,468 was composed of yarn and twist), being an augmentation of 33 per cent. since 1833. At the present time, therefore, we may fairly estimate the annual value of the manufacture as being at least £40,000,000, and the capital invested in it at nearly the same. This last estimate of the capital is much less than what the above proportions would indicate, having been made on the assumption that, though a considerable increase must have taken place on the fixed espital in the same and machinery since 1833 it is probable no great addition had tal on buildings, and machinery, since 1833, it is probable no great addition have been made on the floating capital, as, owing to quicker returns, the same anomal now suffices for the transaction of a larger amount of business.

The foreign countries in which the cotton manufacture is chiefly prosecuted will be seen from the account given in last article of the production and distribution of the raw material. It exists on a considerable scale in the New England states of America, and in France, in each of which the produce of the manufacture may be estimated at nearly one-fourth that of Great Britain. It is also advancing in Saxony, Prussia, Switzerland, and Lombardy. The Americans, from their proximity of raw material exceeds that of the workmanship; and in Germany and Frame perhaps a superiority exists in some descriptions of hosiery and yarns; but in a general point of view, England commands a superiority over all the nations of the world in regard to the cotton manufacture; and in other countries this branch industry is only maintained under a system of protection.

In no way is the superiority of the British manufacture more strikingly shows than in the extent of the triumph it has gained over the cotton fabrics of India formerly reckoned so beautiful and cheap, that nearly all the governments of Europe thought it necessary to prohibit them, or to load them with heavy duties, in order to protect their own manufactures. Now, however, the British manufactures. turer brings the cotton of India from a distance of 12,000 miles, commits it to his spinning-jennies and power-looms, carries back their products to the East, making them again to travel 12,000 miles; and, in spite of the loss of time, and of the enormous expense incurred by this voyage of 24,000 miles, the cotton manufactured by his machinery becomes less costly than the cotton of India spun and woven by the hand near the field that produced it, and sold at the nearest market.

A duty of 10 per cent. is imposed on foreign cottons, and of 20 per cent. on made up articles. Partly from this cause, but mainly from the superiority of the British manufacture, the importations are comparatively trifling, chiefly consisting of Indian piece goods, with hosicry, yarn, and other articles from Germany and France

COUPONS (Fr.), warrants for payment of the periodical dividends on public stocks, a number of which, being appended to the bonds, are severally cut off for presentation as the dividends fall due. The practice of appending coupons to bonds prevails chiefly in reference to foreign stocks.

COVADO, a Portuguese cloth measure equal 263 Imperial inches.

<sup>\*</sup> In cotton yarn measure, a thread = 54 inches; a skein or rap of 80 threads = 120 yards; a hank of 7 skeins = 840 yards; a spindle of 18 hanks = 15,120 yards.

COV 225 CRA

ID, an Oriental cloth measure. In China it is equal to 14g Imperial inches;

bay, to 18; in Madras, to 183; and in Malacca, to 184.

'ITCH, on COWHAGE, an article of the materia medica, consists of the rowing upon the pods of different species of Mucuna, a large twining plant 1 India and other tropical countries, in hedges, thickets, and about water-

They are slender, brittle, easily detached, and readily stick into the skin, oduce an intolerable itching. Cowitch is used as a vermifuge, by being with syrup till of the consistence of honey. Before the pods are ripe, and are hardened, they are employed as a vegetable like kidney-beans, and are

be delicious.

RIES (Por. Bucios simbos), small, white, glossy shells (Cyprea moneta), a abundance on the shores of the Maldive and Laccadive islands. They are India and in some parts of Africa as a minor currency. In Calcutta s employed in Kauchau accounts, the method used in small bazaars by the reckoning 4 cowries = 1 gunda; 20 gundas = 1 pun; 4 puns = 1 anna; mas = 1 cahun. The value of the cahun fluctuates according to the abuntance which is a commonly count to about a short a punctual of the superior of the superio r scarcity of cowries, but it is commonly equal to about a quarter of a rupee;

rate, 5120 cowries = 1 rupce

B, a crustaceous animal (Cancer pagurus, Linn.) common on the rocky of Britain and Western Europe. Crabs are brought to market both in a s attached to the outside of the fishing vessel; and in this manner they are it to London even from Norway and other remote parts. The animal is so no of life, that it does not lose its vital powers until two or three days after the sea. May, June, and July are the months in which it is generally out of The male is of greater value than the female, and has larger claws. Before a good crab is known by the roughness of its shell, particularly on the claws oiled, its quality is known by holding the claws tight, and shaking the body, will rattle or seem as if water were in the inside, if it be not in perfection. B, a tree, the common kind of which (*Pyrus malus*) is found native in arts of the United Kingdom, particularly on the eastern slopes of the Welsh ins. Its timber is compact, and answers well for turning, and for the gparts of machinery. On a rich soil, the tree yields a small kind of apple, r juice of which, previous to the introduction of the modern methods of ag vegetable acids, was in request under the name of verjuice. Such apples ronly used for feeding hogs.

NAGE, a common port-charge for the use of a crane by which goods are

NBERRY, the fruit of a slender trailing kind of shrub, of which there are cies. The English or Russian cranberry (*Oxycoccus palustris*), common in s of Norfolk, Lincoln, Scotland, and other parts, is a round, austere, red about the size of a common currant: the American cranberry (*O. macro-common currant*), the American cranberry (*O. macro-common currant*). resembles the other, but is larger, has a more medicinal taste, and is con-of inferior quality; it is imported in considerable quantity from the United Cranberries are much used by the pastry-cook for making tarts and some f marmalade.

PE (Fr. Cripe. Ger. Flohr. It. Espumilla. Por. Sendal. Sp. Crespon), and transparent silken fabric, made with hard silk of the natural colour, rp being usually composed of singles, the shoot frequently of the same but sometimes when a closer texture is required, of two-thread tram. al, but sometimes when a closer texture is required, of two-thread tramuliar appearance of this article is given to it in the operations of dyeing and gafter it is woven; and "different manufacturers affect a degree of mysth regard to their peculiar modes of dressing crape, possessing or imagining some superiority over their rivals in the manufacture" (Lardner's Silk Ecture). Crape is generally dyed black, and, from its sombre appearance, rays been considered as adapted to mourning vestments. The manufacture dished in various parts of Norfolk, Suffolk, Essex, Somerset, and at Panad in Middlesex, but it has of late years decreased. [Silk Manufacture.] W-FISII, a long-tailed crustaceous animal (Astacus fluviatilis) of the kind, found in the fresh waters of Europe and the north of Asia. It thrives rivers, and is commonly taken by nets or bundles of thorns in which flesh

rivers, and is commonly taken by nets or bundles of thorns in which flesh the of decomposition is placed.

YONS, a material for drawing, are of two kinds,—native and artificial.

rmer is generally of a black, white, or red colour. The best black is a of earth brought from Italy, of a bright even tint, and of a smooth and

moderately hard texture. The best white is a kind of chalk, and is procured in France; it is of a brilliant colour, but very brittle. Pipe-clay is sometimes employed as a substitute, though of an inferior timt. Red crayon is a clayer ochreous kind of chalk. The artificial crayons are composed of earths of different colours, and other pigments, rolled into sticks with some tenacious substance, such as milk or beer-wort.

CREAM OF TARTAR. [TARTAR.]

CREASOTE. [KREASOTE.]

CREDIT may be defined to be that confidence which subsists among commercial men in regard to their mercantile affairs. This confidence operates in various ways. It disposes them to lend money to each other; to bring themselves under various pecuniary engagements by the acceptance and indorsement of bills; and also to sell and deliver goods in consideration of an equivalent promised to be given at a subsequent period. In a society in which law and the sense of moral duty are weak, and property is consequently insecure, there will of course be little confidence

woak, and property is consequently insecure, there will of course be little connecessor credit, and there will also be little commerce.

"The day," says Mr Thornton, "on which it suits the British merchant to purchase and send away a large quantity of goods, may not be that on which he said it convenient to pay for them. If it is made necessary for him to give ready money in return, he must always have in his hands a very large stock of money; and for the expense of keeping this fund (an expense consisting chiefly in the loss of interest) he must be repaid in the price of the commodities in which he deals. He avoids this charge, and also obtains time for preparing and adjusting his pecuniary concerns, by buying on credit; that is to say, by paying for his goods not by money, but by the delivery of a note, in which he promises the money on a future day. He is thus set more at liberty in his speculations; his judgment as to the property

of buying or not buying, or of selling or not selling, and also as to the time of dange either, may be more freely exercised.

"But the custom of taking and of giving long credit has its inconveniences well as its advantages. It increases the amount of the bad debts incurred in the course of commercial transactions. The apprehension of loss is therefore continually operating on the mind of the lender as a restraint on the custom of giving credit, while the compensation he receives for the use of the capital which he supplies acts as an encouragement to the practice. The subsisting state of credit may in general be considered as resulting out of a comparison made both by lenders and borrowers, of the advantages and disadvantages which each discover that they drawn the condition of the condition o derive from giving and taking credit. Mercantile confidence, however, is not always dealt out in that proportion in which there is reasonable ground for it. At some periods it has risen to a most unwarrantable height, and has given occasion to the most extravagant and hurtful speculations.—Evils of this kind, however, have a tendency to correct themselves. In a country possessed of commercial knowledge and experience, confidence, in most instances, will not be misplaced.

"Some persons are of opinion, that when the custom of buying on credit is pashed

very far, and a great quantity of individual dealings is in consequence carried very far, and a great quantity of individual deadings is in consequence carried we by persons having comparatively little property, the national commerce is to be considered as unsupported by a proper capital; and that a nation, under such circumstances, whatever may be its ostensible riches, exhibits the delusive appearance of wealth. It must however be remembered, that the practice of buying on credit, in the internal commerce of the country, supposes the habit of selling or credit also to subsist, and to prevail, on the whole, in an exactly equal degree.

In respect to the foreign trade of a country, the practice of dealing on credit indicates poverty or riches, in proportion as the credit generally taken is longer or shorter than the credit given." (Essay on Paper Credit, p. 15-19.)

Credit, though of itself it can add nothing to capital, yet is thus often the invigorating influence that aids the processes by which it is feed. Capital might sometimes be frost-bound and stagnant, did not credit, as it were, lend the heat to thaw it, and set it flowing. Supposing all credit to be prohibited, every capitalist who may be incapable of employing his money successfully, will either not invest it, or if he does, he will lose it; while those who have no capital, but are possessed of skill and capacity for its profitable management, are deprived of all opportunity of expraising the tolers and autivity with which they are addressed at least in the of exercising the talent and activity with which they are endowed,—at least in the manner in which they might be most efficiently exercised. In both ways are inflicted private injury as well as public loss. But under a law permitting and protecting credit, the capital in the community is brought into combination with the skill of the community, and the result is the most productive application of bothCRE 227 CRO

e observations, however, must be understood as having reference to that of credit which is conducted upon fixed principles, and which prevails lly among persons in business, and not to that irregular description of the frequently takes place betwixt the retailer and the consumer. The sagrest social evil. It is opposed to habits of frugality and prudence, and a branches of business has led to such flagrant abuses as in the opinion of instifut the interference of the logislature. In a well written personal the o justify the interference of the legislature. In a well-written pamphlet by Rosser, solicitor, titled, "Credit Pernicious," and which produced a cons, simple contract debts between 40s. and £100 shall not be recoverable by it or process whatsoever." Mr Rosser's proposed regulations, however, are it in clearness; and the exception which he would make of debts below 40s. of itself open boundless facilities for escaping from the general rule. A much plan has been advanced by Mr M'Culloch (Dictionary, art. Credit), namely, away all actions for debts under a given sum, as £50, or £100, with the exception of claims for wages, or for labour done under executory contracts. ould be at least a simple and precise regulation, and one which would rarely of being evaded. But notwithstanding the eminent authority on which this tion is recommended, we doubt its expediency. Admitting to the full extent is that have been alleged to attach to the existing system of unrestricted and the right of society to refuse its recognition of any compacts between tuals, which shall be deemed to be in their general nature injurious,—we sand public opinion would scarcely tolerate some of the results, outraging see of natural justice, which the working of the proposed law would produce.

s, we apprehend, that instead of generally putting down the present practice
ing and selling on credit, such a law would only aggravate its worst evils.

aciple it would be very nearly the same with that of the usury laws, which, ain cases, refuses to recognise loans of money where the rate of interest is than five per cent. The effect would be, that the premium paid by stomer for the accommodation which he sought would be raised. Impropersons would not be kept out of tradesmen's books; they would only be gverely fleeced.

only proper remedy for the evils of the credit system, we believe, is to be ad not by altogether depriving the creditor of his right to recover his debt, restricting the exercise of that right to its legitimate object. On the principle that the law should do as much as it can to uphold the dignity of human, we would abolish altogether imprisonment for debt, and keep that infliction ively for its proper use—the punishment of crime. We would consider the ively for its proper use—the punishment of crime. or as having no claim against the debtor himself, but only against his pro-

Upon the same views, we would protect likewise so much of the debtor's ty as should be evidently necessary to enable him to obtain a subsistence for f and his family. The workman's tools should certainly be exempt from , and also the more indispensable articles of his household furniture. hanges, we would mitigate whatever is unnecessarily harsh in the provisions law; but we should look to other influences rather than to any that legislation exert, for the correction of mere habits of improvidence, and the protection viduals from the inconveniences naturally consequent upon their own volun-

so views have, to a certain extent, been lately carried into practical operain England by the act 1 & 2 Vict. c. 110, of which an account is given under ad INSOLVENCY, and in Scotland by the 5 & 6 Wm. IV. c. 70, § 1, which see that no person shall be imprisoned for a debt not exceeding £8, 6s. 8d., ive of interest and expenses. From the prevailing state of public opinion, doubt can be entertained that these laws will erelong be followed by others ore comprehensive character. [Accommodation. Bank. Funds. Money.]

ETE. [CANDIA.]

EW. [MASTER. SEAMAN.]

DCUS. [COLCOTHAR.]

DRE, in Hindoo numeration, signifies ten millions. It is used to express

set, in rimdo numeration, signifies ten millions. It is used to express so of rapees; and as each lac is 100,000 rupees, or nearly £10,000, the crore at £1,000,000 sterling.

TON, a plant used in medicine, and of which there are two kinds: 1st, The siglissm, a native of India, the seeds of which are about the size of a small a, of a convex shape on one side, and bluntly angular on the other, and ped in a thin shell. These seeds are the most powerful purgative known.

"Five hundred doses may be contained in a small wafer box." In this country the medicine is used in the form of an oil expressed from the seeds. 2d, The Croton cascarilla, the bark of which finds a place in materia medica: it is imported from the Bahamas, either in curled pieces, or rolled up into short quills; is brownish, resinous, and shining, with a weak aromatic smell, and a bitter taste.

CROWN, a silver coin in Great Britain and other countries. On the Conti-

CROWN, a silver coin in Great Britain and other countries. On the Continent it is known under the various names of couronne, ecu, patagon, and scude. CRUSADO, the name given to two Portuguese coins: the old crusade, or crusade of exchange of 400 reis, and the new crusade of 480 reis. [Portugal] CUBA, a noble West India island and Spanish colony, situated at the entrace into the Gulf of Mexico, between long, 74° 11' and 84° 58' W., and lat. 19° 4' and 23° 9' N. Area about 43,000 square miles, being nearly equal to all the other islands together. Population about 900,000, of whom, from one-third to one-half are whites, nearly one-third slaves, and the remainder free people of colour. By the former Spanish constitution, Cuba and Porto Rico, being integral parts of the monarchy, were governed like the provinces of Old Spain: they are now under the charge of a captain-general, who resides at Havana, the capital. charge of a captain-general, who resides at Havana, the capital

charge of a captain-general, who resides at Havana, the capital.

A chain of hills runs through the centre of the island from E. to W., from which the last gradually inclines on both sides towards the coast. The country is broken into hill and valley, and plains. The sides of the hills are in some situations cultivated, and are generally fertile; but the soil is liable to be washed off by heavy rains. The valleys and plains compose nearly feerlile; but the soil is liable to be washed off by heavy rains. The valleys and plains compose nearly feerlile; but the soil is liable to be washed off by heavy rains. The valleys and plains compose nearly feerlile; but the soil is liable to be washed off by heavy rains. The valleys and plains compose nearly feerlile; but fit is liable to be washed off by heavy rains. The valleys and a great portion of the Wei Indies, except, perhaps, by some parts of Hayti and Guinna; only a very small extent, however, is under cultivation. There are very few rivers, and none large; and a great portion of the island is subject to severe droughts. This disadvantage is remedied in some places by diverting the counts of the streams for the purpose of irrigation. The climate, although tropkal, indicates a transition to that of the temperate zone. The mean temperature of the interior is 73°, and of Havana 77°. The mean annual heat of Havana, in July, the hottest month, is 84°; the mean of the coldest is to that of the depression of the thermometer to 53° is rare. The N. winds are sometimes volent; but hurricanes occur less frequently than in the other Antilles. The chief mineral product is copper, the mines of which, near Santiago, have of last years attracted considerable attention; several are worked by English and American companies, and a considerable quantity of ore is sent to Swansen, in Wales, to be smelted. [Copper.] The leading objects of culture are sugar, coffee, and tobacco, which form the great staples of the island; a variety of other tropical commodities are produced, but not in l

not sufficient for the demand; also plantains, yuca, yama, and potatoes, which form the chief support of the coloured people and slaves. Immense tracts of land are used only as pasture; and the number of cattle is considerable.

The means of internal communication are very defective, and after rain the roads are quits impassable; but the Island being of a long and narrow form, the planter is enabled to bring his produce to the sea without a long land-journey. Hence the activity of the coasting-trade, in which a prodigious number of small vessels are employed in conveying the produce to Havans, as the other ports of shipment. Of late years, several railways have been formed; the principal lise (opened in 1839) being from Havana to Guines, a distance of 45 miles.

The commerce of the island has increased very rapidly within the last half-century, more especially since 1869, when the Spanish colonial system was relaxed, and the ports of the island opened to vessels of all nations. In 1837, the value of the exports amounted to \$20,346,447; the principal articles being—sugar, 9,660,053 arrobas, value, \$7,927,546; coffee, \$1,33,567,477 has principal lise (opened in 1839) being from Havans, was a principal lise (opened in 1839) seed of all nations. In 1837, the value of the exports amounted to \$20,346,447; benides coper, rum, wax, mahogany, codar, and other commodities of smaller value. To each of the quantities here specified about a fourth part may be added on account of clandestine exportations from the unificensed ports. In the same year, the imports amounted to \$22,940,337, chiefly consisting of grain, flour, and provisions, from the United States, linens, cottons, wine, hardware, and a varety of other manufactured articles. The chief intercourse is with the United States, the imports have which amounted, in 1837, to \$6,546,455, while those from Great Britain did not exceed \$1,37,382. This preponderance of the States in the trade ranks next, in point of extent, to that of the United States. The smaller share poss

pop. 130,000, of which nearly one-half reside without the walls. The entrance into the harbour a narrow and deep; and defended on the E. by the Moro Cartle, and on the W. by Puntal. It opens into a secure and spacious basin, where there is sufficient depth of water for line-of-battle signs. About 1800 ships enter annually.

The chief other ports are, on the N. side of the island, Matanzas, and on the S. side Santiago-fe-Cuba and Trinidad. Besides these, the following are licensed for foreign trade:—Puerto-Principe, Baracoa, Gibara, Cienfuegos, and Manzanillo.

## MEASURES AND WEIGHTS, MONEY, DUTIES, &c.

lapois, or 1 arroba = 25 lbs. 7 oz. avoirdupois.

Mongs.—Accounts are stated in dollars divided
sto 8 reals, each of 34 maravedis, which are
converted by merchants at the fixed rate of \$444 converted by merchants at the fixed rate of \$444 or £100, or nearly 4s. 6d, per dollar; the variations of exchange being made by per centages upon the amounts in sterling. Bills on London are drawn at 60 days' sight; and the course of suchange fluctuates from about 6 to 20 per cent. remainum: the quotation at Havana, Oct. 19, \$250, was "14½ per cent. premium," or £114, &a., converted as above bill on London for £100. At 8 per cent. premium the dollar = 4s. 2d. fasting.

The currency of the island consists of gold loublooms, dollars, and their aliquot parts.
Doubloom. Dollar.] Paper money is un-

MEASURES AND WEIGHTS, MONEY, DUTIES, &C.

Measures and Weights.—The standards of 3 per cent., besides the balanza duty of 1 per bain are those generally in use. In trade the cent. on the gross amount of the duties previously bilowing proportions are commonly observed:— ascertained. The chief deviation from these at 108 Imp. yards, or 1 vara = 33 | Imp. valores duties is in the case of flour, which if sches; the fanega = 3 Winchester, or 2-9 Imp. imported from a foreign country in a foreign sches; the arroba of wine or spirits = 41 Eng.— vessel, is \$9\text{\$\text{

sides the balanza of 1 per cent.

The export duty on produce, if sent to Spain in a Spanish vessel, is 2½ per cent.; if to a foreign port in a Spanish vessel, is 2½ per cent. These export duties are exclusive of the balanza duty of 1 per cent. On sugar, the export duty is 3 reals per box, if shipped in a Spanish, and 4 reals if in a foreign vessel to a foreign port, 12½ per cent.; in Spanish vessels to a foreign port, 12½ per cent.; in Spanish vessels with a foreign destination, 6½; and in Spanish vessels to a spanish port, 2½ per cent.; on the precious metals exported to a toreign port, gold, 1½, and silver 3½ per cent.

vesses to a spanish port, 22 per cent.; on the precious metals exported to a loreign port, gold, 13; and silver 23 per cent.

The Revenues of the island, on an average of the five years ending with 1837, amounted to \$89,848.681 per annum; of which the import and export duttes formed 61 per cent., and the internal taxes, 223 per cent.

A British Loan was raised in 1835 for the purpose of making the railroad between Havana and Guines. Its nominal capital is £494,480, which was issued at 91 per cent., in bonds for £100, £250, and £500 ench, bearing 6 per cent. interest; and having 50 coupons for the dividends, which are due in London on 5th March and 6th September. It was agreed that a sinking fund should commence in 1839, in order to redeem the whole by 1859, The Duties are mostly ad valorem, the valuations of the goods being as far as possible fixed by the tariff. On Spanish goods brought direct item the Peninsula, it is 64 per cent. but foreign goods from Spanish used at 91 per cent, but was issued at 91 per cent, interest; at per cent. On foreign goods from Spain in issued at 91 per cent, but was issued at 91 per cent, interest; and having 50 coupons for the dividends, which are due to 10 foreign goods imported from a breign country in Spanish vessels, 144 per cent., in 1839, in order to redeem the whole by 1860, and in some cases 184. On goods imported from the receipts of the foreign country in a foreign vessel, 214, and in inglots. This loan is secured upon the receipts of the residual comberne is always added a supplementary duty of

Cuba was discovered by Columbus in 1493; and the first settlement was formed by the Spaniards a 1311. In 1762, Havana was taken by the British, but it was restored to Spain at the peace of 1783. The island derives great political importance from its position, which gives it a control wer the trade between Europe and all countries lying round the Caribbean Sea and Gulf of Mexico; a vessels returning to Europe from Jamaica, or the coast of South America, are under the necessity of doubling Cabo San Antonio, and proceeding homeward by the Gulf Stream, in order to wold the opposing force of that current, and of the trade-wind which they have to encounter in thempting a passage either by the Windward or Mona Passages, situated respectively at the W. and E. extremities of Hayti.

CUBEBS (Du. Koebeben. Fr. Cubebes. Gor. Kubeben. It. Cubebi. Por. Cokebas. Rus. Kubebü. Sp. Cubebas. Jav. Kumukus), a kind of pepper, composed
of the dried pedicelled berries of the shrub Piper cubeba, a native of Java. They
are about the size of black peppercorns, but somewhat wrinkled, and having a
hort slender stalk. Their colour is extornally gray, their smell aromatic, and
their taste warm and camphoraceous. Cubebs are imported into Europe from
hetaric and Contra and are veed in realizing. Batavia and Canton, and are used in medicine.

CUBIT, a measure of length, equal 18 inches, or 1th of a fathom.
CUCUMBER, the cooling fruit of a well known annual (Cucumis sativus) of which several varieties are cultivated in this country, mostly in hothouses, the plant being a native of a warm climate. It is chiefly used with us as a salad or sondiment; but in Egypt, Syria, and other eastern countries, where it is grown in selds, it forms a considerable part of the food of the lower classes, especially during summer; and its employment for this purpose is repeatedly noticed in Seripture.

WILD CUCUMBER, or SQUIRTING-GOURD, a perennial (Momordica elaterium), is a native of the S. of Europe. The fruit is oblong, about 14 inch in length, and of a

lowing articles may be landed without report, entry, or warrant,—diamonds and buillion, frash fish of British taking, and imported in British ships, turbots and lobsters, fresh, however taken or imported

Manifest, § 3. No goods to be imported in a British ship, nor tobacco in any ship, unless the master have on board a manifest thereof, made master have on board a manifest thereof, made out and dated and signed by him at the place of taking on board, and authenticated as herein after provided. Every manifest must set forth the name and tonnage of the ship, the name of the master and of the place to which the ship belongs, and of the places of loading and destination, respectively, and contain a particular account and description,—of all the packages on board, with marks and numbers, and the sorts of goods and different kinds of each art contained therein and different kinds of each sort contained therein (to the best of the master's knowledge) and of the particulars of such goods as are stowed loose, and the names of the respective shippers and consignees, as far as the same can be known to consignees. as far as the same can be known to the master; and to such particular account shall be subjoined a general account or recapitulation of the total number of the packages of each sort, describing the same by their usual names, or by such descriptions as the same can best be known by, and the different goods therein, and also the total quantities of the different goods stowed loose. Every manifest for tobacco must be dis-tinct from any resultant for other goods. tinct from any manifest for other goods, and must contain the particular weight of tobacco in each hogshead, cask, chest, or case, with the tare. If the tobacco be the produce of the do-minions of the Grand Seignior, the number of the parcels within each hogshead, cask, or case, must be stated.

sates within each noganeau, casa, or case, must be stated.

§ 4. Before any ship is cleared out from any British possession abroad, or from China, with any goods for the United Kingdom, the master must produce the manifest to the collector or comptroller, or other proper officer, who shall certify upon the same the date of production. In places within the possessions of the East India Company, the servant of the Company who delivers the last despatches, and in China the chief supercargo of the Company, is the proper officer for authenticating the manifest. [This provision will be affected by the alterations in the privileges of the Company by the act 3 & 4 Wm. I.V. c. 85.]

§ 5. Before the departure of a ship from a place beyond the seas not under the British dominions, where to bacco has been taken on board for the lutted Kingdom, the nester nucle produce the

ere tobacco has been taken on board for the where to hace o has been taken on poard for the United Kingdom, the master must produce the manifest to the British consul or other chief, officer, if any such reside at or near the place, who must certify upon it the date of production.

§ 6. If the manifest is wanting, or if any goods contained in it be not on board, the master for-

port of the ship, and subscribe a declaration to the truth of the same, before the collector or comp-troller. The report must state the marks, numport of the ship, and subscribe a declaration to his truth of the same, before the collector or compiroller. The report must state the marks, numbers, and contents of all the parcels of goods on board and the particulars of goods stowed loosed to the best of his knowledge, and of the places where they were taken on board, and of the burden of the ship, and of the country where she was built, or, if British, of the port of registry, and of the country of the owners, and of the name and country of the matter, and of the many ber of the may not the matter, and of the many have the country. The report matter that the ship belongs, and how many of some other country. The report matter further declare, whether and in what cases such ship has bruken bulk in the course of her voyage, and what part of the cargo, if any, is inteeded for importation at the port, and what, if any, for importation at another port, and what, if any, is prohibited except to be warehoused for exportation, and what, if any, is inteeded for exportation in such ship, and what surplus stores or stock remain on board, and, if a British ship, what foreign-made sails or cordage, not being standing or running rigging, are in use on board. The master failing to report, or making a list report, forfeits £100.

§ 9. The master of every vessel coming from Africa who has taken on board natives, must state in the report how many he has on board, under penalty of £200.

§ 10. If the master report contents of packages as unknown, they may be opened by the officers, and forfeited if prohibited, or charged with duty if importable for home use; unless in either duty payable on them, see fit to deliver them for duty payable on them, see fit to deliver them for

case the commissioners, in consideration of use sort or quality of the goods, or the small rate of duty payable on them, see fit to deliver them for exportation. § 11. The master, at the time of making report, must deliver to the collector or comproller the manifest of the cargo where a manifest is re-quired, and, if required by the collector or compquired, and, if required by the collector or comp-troller, must produce any bill of lading, or a tree copy, for any and every part of the cargo, and answer all questions relating to the ship and cargo, and crew and voyage; and in case of failure in these requisites, or falsebood in per-formance, or if any bill of lading uttered or pro-duced have not been signed by him, or any such copy have not been received or made by him previously to his leaving the place where the goods were shipped, the master forfeits £100. § 12. If part of the cargo of any ship for whish a manifect is required be reported for importa-

who must certify upon it the date of production. § 6. If the manifest is wanting, or if any goods were shipped, the master forfeits £100.
§ 7. The master of every ship required to have a manifest, must produce it to any officer of the customs who shall come on board after his arrival within four leagues of the coast, and who shall demand an inspection; and the master must dediver, to the officer who first demands it, a true copy of the manifest signed by himself; and must deliver another copy to any officer who must deliver another copy to any officer who officers must notify on the manifest and copies the date of production of manifest and copies of copies, and transmit the copies to the collector and comptroller of the port to which the ship is bound. The officers must notify on the manifest and copies of copies, and transmit the copies to the collector and comptroller of the port to which the ship is bound. The officers must notify on the manifest and receipt of copies, and transmit the copies to the collector and comptroller of the port at which some part has been divisivered, must notify such delivered, must rotify such delivered of mooring or unlading, as the top of the port will admit and without toaching at any other place; and must fire proper place of mooring or unlading after a rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directly to some rival sho must not remove except directl

§ 14. The proper officers may board ships arriv-g, and remain on board until all the goods have en duly delivered; and such officers must have been daily delivered; and such officers must have free access to every part of the ship, with power to fasten down hatchways, and to mark any goods before landing, and to lockup, seal, mark, or otherwise secure any goods on beard; and if any place, or any box or chest, be locked, and the keys be withheld, such officers, if they be of a degree superior to tilesmen or watermen, may open them in the best manner in their power; degree superior to the same of the power; and if they be tidesmen or watermen, or only of that degree, they must send for their superior, who may so open them. If goods be found concaled, they become forfeited; and if the officers place any lock, mark, or seal upon any goods on board, and they are wilfully opened, altered, or safer having been fastened down by the officer, is opened, the master forfeits £100.

§ 15. When government ships, British or foreign, have goods on board, the commanding officer

have goods on board, the commanding officer must, before unloading, or when called on by an officer, deliver an account of quality and quantity, marks and numbers, and names of shippers and consignees, and subscribe declaration, and answer questions, &c., as shove, under penalty of £100. Such ships are liable to such searches as morchant ships, and officers may enter them, and bring on shore into the Queen's warehouse goods found on board: subject to such regulations in respect of British ships of war, as may be directed

Treasury.

§16. The master of every British ship returning from any British possessions in the West Indies, must, within ten days of arrival, deliver to the collector or comptroller a list of the names and descriptions of the crew on board at the time of clearing from the United Kingdom, and of the crew on board at the time of arrival in the West Indies, and of every seaman who has deserted or died during the voyage, with the amount of wages due at the time of death, and must subscribe a seclaration at the foot of such list, to its truth. Every master omitting forfeits £50. The list is kept by the collector for the inspection of all interested. 16. The master of every British ship returning

Entry. § 17. Every importer must, within fourteen days after arrival, make perfect entry inwards, or entry by bill of sight, of the imported goods, and land the goods; and in default, officers. may convey them to the Queen's warehouse.
When the cargo of a ship has been discharged,
with the exception only of a small quantity, the
officers may convey such remaining goods, and officers may convey such remaining goods, and may at any time convey small packages or parcels to the warehouse, although the fourteen days have not expired, to be kept waiting due entry during their remainder. If the duties on goods to conveyed to the Queen's warchouse be not paid within 3 months after the 14 days, with charges of removal and rent, they must be sold, and the produce applied, first to the payment of freight and charges, next of duties; the overplus, if any, solve to the propriets to the propriets. going to the proprietor.

18. The person entering goods inwards (whether for payment of duty, or to be warehoused upon the first perfect entry, or for payment of duty upon the goods being taken out of the warehouse, or whether such goods be free of duty), must deliver whether such goods being taken out of the whether such goods befree of duty), must deliver one more; whether such goods be free of duty), must deliver to the collector or comprehends to the country of the party printed in words at length, expressing the name of the ship, and of India Company is ascertained by the gross price the master, and of the place whence the goods which they bring at the Company's sales, and the warehouse—if they are to be a supplied to a or the warehouse—If they are to be warehoused, and the name of the person in whose name they are to be entered, and their quantity and descrip-tion, and the number and denomination of the

packages; and in the margin ne must delinease the marks and numbers of such packages; and be must pay down any duties payable upon the goods. He must deliver at the same time two schages; and in the margin he must delineate goods. He must deriver at the same time two or more duplicates, as the case may require, in which sums and numbers may be expressed in figures. The particulars must be written and arranged in such form and manner, and the number of such duplicates must be such as the collector and compitates may require; and the bill being duly signed by the collector and comp-troller, and transmitted to the landing waiter, is

troller, and transmitted to the landing waiter, is his warrant for the landing or delivering.

§ 19. Every person making such entry without consent of the proprietor or consignee, for every offence forfents £10; but the penalty does not extend to persons acting under the directions of the several dock companies, or other corporate bodies authorized by law to pass entries.
§ 20. No entry or warrant is valid, unless the particulars in the entry correspond with those in the report, and in the manifest, and the certificate or other document, where any is required, by which the importation or entry is authorized, nor unless the goods be properly described in the entry by the denominations, and with the characters and circumstances, according to which entry by the denominations, and with the characters and circumstances, according to which they are charged with duty, or may be imported, either for use or exportation; and goods not duly entered, removed from any ship or warehouse, or for the delivery of which, or for any order for the delivery of which, from any warehouse, demand is made, are forfeited.

§ 21. If goods be charged to pay duty according to the number, measure, or weath, such num-

to the number, measure, or weight, such num-ber, measure, or weight must be stated in the entry; and if they be charged according to value, such value must be stated and affirmed by de-claration of the importer or his known agent, written upon the entry, and attested by his sig-nature. If the goods be chargenbleat the discre-

nature. If the goods be chargeable at the discretion of the officers by either criterion, both must be stated. A person making the declaration unsative the declaration is as follows:

The declaration is as follows:

"1, A. B., of [place of abode] do hereby declare, that I am [the importer, or authorized by the importer], of the goods contained in this entry, and that I enter the same [stating which, if part only] at the sum of Witness my hand, the my hand, the day of

§ 22. If it appear to the officers that goods are not valued according to their true value, they may detain and secure them, and (within 5 days from the landing, if in the ports of London, Leith, or Dublin, or within 7 days if in any other port), take them for the use of the crown; and port), take them for the use of the crown; and if a different rate be charged, according as the value of the goods is described as above or below any particular price, and they are valued in the entry for the lower rate, and it appear to the officers that they are liable to the higher rate, they may be so taken. The commissioners, in such cases, cause the amount of such valuation, the charge of the contract of the cases, cause the smount of such valuation. the duties paid upon entry, to be paid to the importer or propri-tor in full satisfaction, and dispose of the goods for the benefit of the crown; and if the produce exceed the sums and charges,

time and place.
§ 24. If the importer, or his agent after full con-

months from the time of importation; the goods to be secured as the commissioners may require, until duly entered, and the duties paid, or until duly exported. Any person importing goods from the Company's territory into the port of London, may enter them in his own name, on giving security by bond, to the satisfaction of the commissioners, on the like conditions, provided the goods be entered in some warehouse under the superintendence of the Company.

§ 27. In case of any default in the above regula § 27. If these orany demand in the above regularitions, as to due entry and payment of duty, the commissioners may cause the goods to be sold for payment of duties (or for exportation, if they be such as cannot be entered for home use), and for

payment of charges, the overplus, if any, being paid to the proprietor.

§ 28. When goods are found fraudulently concealed in packages landed by bill of sight, the whole contents of the packages are for-

ference with him, declare before the collector or comptroller that he cannot, for want of full information, make a full or perfect entry, and subscribe a declaration to the truth thereof, the collector and comptroller may receive an entry by bill of sight for the parcels of such goods, by the best description which can be given, and may grant warmen that they may be provisionally landed, and be examined by the importer, in presence of the proper officers; and within three days after goods have been so landed, the importer must make a full or perfect entry, and either pay all duties or duly warehouse the goods, according to the purport of the full or perfect entry. When perfect entry is made of goods so provisionally landed, the regulations of \$20 apply. If money have been deposited upon any entry by bill of sight, on account of the duties which may be found to be payable, the officers may deliver, in virtue of the warrant for landing the same, any quantity of goods the duty on which does not exceed the sum.

\$20. In default of perfect entry within 3 days, the goods may be taken to the Queen's warehouse; and if the importer do not, within one month after landing, make perfect entry, and pay the duties on such parts as can be entered for home use, together with charges of removal and of warchouse rent, the goods must be sold for payment of duties (or for exportation, if they be such as cannot be entered for home use, together with charges of removal and of warchouse rent, the goods must be sold for payment of duties or for exportation, if they be such as cannot be entered for home use, together with charges of removal and of warchouse the goods must be sold for payment of duties (or for exportation, if they be such as cannot be entered for home use, together with the parent proof, enter by bill of sight, to be landed and secured as the commissioners may require, goods imported by them, or by any other person from within the limits of their charter—with the consent of such person, upon condition to cause perfect e

A TABLE OF GOODS EXPORTED WHICH MAY NOT HE REIMPORTED FOR HOME USE.

Corn, grain, meal, flour and malt, hops, to-

- bacco, tea.

  Goods for which any bounty or drawback of Excise had been received on exportation, unless by special permission of the commissioners. tess by special permission of the bounty or drawback.
  All goods for which bill of store cannot be issued, as hereafter explained, except small remnants of British goods, by special permission of the commissioners, upon proof to their satisfaction that they are British, and had not been sold.
- the whole contents of the packages are forfeited.

  § 29. The East India Company are to pay the
  customs duties incurred by them at the respective
  times when they become due, and obtain from
  the receiver-general a receipt, which must be
  taken by the collector as cash.

  § 30. If goods rated to pay duty according to
  number, measure, or weight (with exceptions
  after mentioned), receive damage during the
  topoportion to the damage, provided proof be
  nade to the satisfaction of the commissioners,
  or of the proper officers, that the damage was
  received after the goods were shipped, and before § 34. The person in whose name goods so re

he must subscribe a declaration on the bill of that proof had been made as required by law, store of the name of the person for whose use the that the wine is the produce of the Cape or its goods have been consigned to him; and the real dependencies, stating the quantity and store, and proprietor, ascertained to be such, must subscribe the number and denomination of the packages; a declaration on the bill of store to the identity and the master must subscribe a declaration bed the goods so exported and so returned, and fore the collector or comptroller, that the certificate he was at the time of exportation and of recate was received by him at the Cape, and that had not during such time been sold or disposed as declaration to be of the produce of to any other person; the declaration to be or manufacture of the Channel Islands or Man made before the collectors or computation at without payment of duty (except in the cases had not during such time been sold or disposed of to any other person; the declaration to be made before the collectors or comptrollers at ade before the collectors or comptrollers at a ports of exportation and importation respec-

under all the circumstances of the voyage, they may permit them to be entered for the private use of the master, purser, or owner, or of any personager, to whom they may belong, on payment of the proper duties, or to be warehoused for the fature use of the ship, although the same could not be learly imported by way of merchandise.

§ 38. No goods can be entered as being from my British Possosion in America (if any benefit states to such distinction), unless the master deliver to the collector or comptroller a certificate, mader, the hand of the proper officer of the place mader, the hand of the proper officer of the place.

der the hand of the proper officer of the place here such goods were taken on board, of the melemrance of the ship, containing an account

due clearance of the surp, Comming as accoun-ed such goods.
§ 37. Before sugar, coffee, cocca, or spirits are entered as the produce of some British Possasion in America, or the Mauritius, the master must de-liver to the collector or comptroller a certificate, the stand of the recome officer where such for the hand of the proper officer where such dis were taken on board, testifying that proof I been made as required by law, that the goods are of such produce, stating place of produce, quantity and quality, number and denomination of the packages, and name of ship and muster; and the unaster must also subscribe a declaration before the collector or comptroller, that such cer-lificate was received by him at the place of taking as board, and that the goods are the same as are oped therein.

38. Before sugar is entered as the produce any British Possession within the East India mpany's charter, the master must deliver to collector or comptroller a certificate under the d and seal of the proper officer at the place of taking on board, testifying that oath had been made before him by the shipper, that the same was really and bons file such produce; and the master must also subscribe a declaration before master must also subscribe a declaration before the collector or comptroller, that such certificate was received by him at the place of taking on board, and that the sugar is the same as is mentioned therein. [Hy 5 & 6 Win. IV. c.  $(6, \frac{5}{2}, \frac{3}{2}, \frac{3}{2})$ , so coffee can be entered as such produce, unless the master deliver to the collector or comptroller a certificate under the hand and seal of the proper officer at the place of taking on board, stating that a declaration had been signed before him

without payment of duty (except in the cases hereafter mentioned); and such goods are not the ports of exportation and importation respectively; whereupon the collector and comptroller shall admit such goods to entry by bill of store shall admit such goods to entry by bill of store shall admit such goods to entry by bill of store, and grant their warrant accordingly.

3.5. Surplus stores are subject to the same cutter, and regulations, as the like sorts of goods when imported by way the of exches, or any coast during portion of such stores is not excessive or unsuitable, and comptroller that the quantity or description of such stores is not excessive or unsuitable, where the collector and comptroller that the quantity or description of such stores is not excessive or unsuitable, and required them to be entered for the private and the circumstances of the voyage, they may permit them to be entered for the private and the proper duties, or to be warehoused for the present of the proper duties, or to be warehoused for the fature use of the single, although the same could not be lesselly imported by way of merchandise.

3.8. No goods can be entered as being from the same could not be lesselly imported by way of merchandise.

3.8. No goods can be entered as being from the same could not be lesselly imported by way of merchandise.

3.8. No goods can be entered as the produce of these islands (if any benefit attach to such distinction), unless the master delivers to the collector or comptroller a certificate, by law, that the goods were of the produce of the pro

commander, that proof may been made, as required by law, that the goods were of the produce of the island, stating the quantity and quality, and the number and denomination of the packages; while the master must subscribe a declaration that the certificate was received at the place of taking on board, and that the goods are the same as are

mentioned therein.

§ 42. The Treasury may permit goods, the pro-duce of the British Possessions or Fisheries in Morth America, imported into Guernsey or Jersey direct, to be imported into the United Kingdom for home use direct from those islands, under such regulations as may be directed.

§ 43. No vessel larviving on the coast of England

from the Channel Islands or Man, wholly laden with stone, the production thereof, is liable to be

with stone, the production thereof, is liable to be piloted by pilots licensed by the Trinity House. § 44. Fresh tish of British taking, and imported in British taking, and fresh lobeters and turbots, however taken or in whatever ship, and cured fish of British taking and curing, imported in British ships, may be imported duty free; but before cured fish can be so entered free of duty, the master must subscribe a declaration before the collector or comptroller, that such fish was actually caught and taken in British ships, and cured by the crews of such ships, or by British ships, and

subjects.

§ 45. Hefore blubber, train oil, spermaceti oil, head matter, or whale fins, are entered as the produce of sea animals caught wholly by her Majesty's subjects usually residing in some part of her Maj sty's dominions, and imported from some British Possession, the master must deliver to the collector or comptroller a certificate under the hand of the proper officer of the British Possession, or if no such officer be there, of two principal inhabitants at the place of shipment, notifying that oath had been made by the shipto be true) by the shipper, to the effect that the per, that the goods were the produce of such British Possession; nor unless the master sub-cribe a decision, that the certificate was received by him as the place of taking on board, and that the saperated is the name as therein mentioned.]

Solution of the produce of such British Possession; that the certificate was received by him as the place of taking on board, and that the sub-collector or comptroller, that the certificate was received by him at the place of taking on board, and that the goods are the same as mentioned therein; and the importer must subscribe a decision at the time of entry, that, to the best of the Cape of Good Hope, the master must devot he sollector or comptroller a certificate produce of sea animals taken wholly by British under the hand of the proper officer, testifying vessels.

ship has cleared out from any of the islands, specifying which.

§ 47. Upon the return of any ship from Greenland or Davis Straits to the United Kingdom with blubber, the importers may cause it to be boiled at the port of importation, under the inspection of the officers; and the oil produced may be admitted to entry, and the duties be paid, as if so imported, and the oil, if afterwards exported, is not subject to duty of exportation as a manufacture of the United Kingdom.

§ 48. No goods are deemed imported from any

§ 48. No goods are deemed imported from any particular place unless they be imported direct, and have been laden on board the importing ship,

without giving notice to the proper officer within 124 hours, or without on demand paying the duties, or delivering the goods to the proper officer, he forfeits £100; and if any person be accessory to removing or altering in quantity or quality any such goods, or opening or altering the packages before the goods are deposited in a warehouse in the outside of the officers. In forfeits £101 and the custody of the officers, he forfeits £100 and in default of payment of duties within 18 months in default of payment of duties within 18 months, from the time of deposit, the goods may be sold in like manner and for the like purposes as goods imported may, in such default, be sold: Provided that the lord of the manor (see § 50), or if there he none, the person having possession of the goods, is at liberty to retain them in his custody, giving bond, with two sureties, to be approved by the proper officer, in troble the value of the goods, for payment of the duties at the end of a year and day, or to deliver the goods to the reads. year and day, or to deliver the goods to the pro-per officer in the same state and condition as were in at the time of taking possession.

§ 52. For the purpose of subjecting some goods o excise regulations, it is enacted that no goods to excise regulations, it is enacted that no goods subject to any regulations of excise are to leave the charge of the officers of customs (although the same may have been duly entered, and the full duties paid), until the gueds lave also been duly entered with the officers of excise, and permit granted, nor unless the permit correspond in all purticulars with the warrant of the officers of the customs: Provided that the entry must not be received, nor the permit granted, until a certificate have been produced of the particulars of any money purporting to be such, not being in a complete state, with all the parts properly fixed in the case. Coin, viz. false mose, or not being in a complete state, with all the parts properly fixed in the case.

§ 46. Before blubber, train oil, spermaceti oil, head matter, or whale fins, imported direct from the fishery, are entered as the produce of sea animals caught wholly by the crews of ships cleared out from the United Kingdom, or from the Channel islands or Man, the master must subscribe a declaration, along with the importer (to the best of his knowledge and belief), that the same are the produce, and caught, &c. as above: if the animal in their presence; and the officers of excess the produce, and caught, &c. as above: if the animal in their presence; and the officers of excess the produce, and caught, &c. as above: if the animal in the produce and caught, &c. as above: a single first the produce and caught, &c. as above: a single first the same are the animal first the same are the control of the officers of excess the produce and caught and the officers of excess the produce and caught and the officers of the customs, and require that the goods be delivered in the produce of excess them in charge, and provided that, if upon any attend the delivery by the officers of the customs, and require that the goods be delivered in the produce. The produce of excess them in charge, and provided that, if upon any attend the delivery by the officers of the customs, and require that the goods be delivered in the produce of the control of the officers of the customs, and require that the goods be delivered in the produce and the officers of excess them in charge, and provided that, if upon any attend the delivery by the officers of excess them in charge, and provided that, if upon any attend the delivery by the officers of excess them in charge, and provided that, if upon any attend the delivery by the officers of the customs, and require that the goods be delivered in the officers of excess them in charge, and provided that the goods be delivered in the officers of excess them in charge, and provided that the delivery by the officers of excess them in charge, and provided that the delivery by the officers of excess them i

regulations.

§ 53. To distinguish foreign from British articles, the commissioners, after goods have been entered, and before they are discharged and delivered to the importer, may mark or stamp them in such manner as they may deem fit for the security of the revenue, and by such affect as they may appoint for the purpose.

§ 54. Every order by the commissioners, is respect of marking or stamping goods, must be published in the London and Dublin Gazettes.

manufacture of the United Kingdom. § 48. No goods are deemed imported from any particular place unless they be imported direct, and have been laden on board the importing ship, either as the first shipment, or after they have been actually landed.
§ 49. With regard to the sale of goods, duty-free, for salvage, is repealed by 4 & 5 Wm. 1V. c. 89, § 4.
§ 50. All foreign goods, derelict, jetsam, flotsam, and wreck, brought or coming into the United Kingdom or the lale of Man, are subject to the same duties as goods of the like kind imported; and if any question arise as to the origin of such goods, they are to be deemed of the sens, or landed or put on shone, but on the growth, produce, or manufacture of such place as the commissioners may upon investigation determine: Moreover, if any such goods be of such sorts as are entitled to allowance for damage, the allowance is to be made under such regulations and conditions as the commissioners may upon investigation is, that all such goods as cannot be sold for the duty, are to be delivered to the lord of the many from time to time direct. [The next provision is, that all such goods as cannot be sold for the lot of the delivered to the lord of the many from time to time direct. [The next provision is, that all such goods as cannot be sold for the lot of the delivered to the lord of the many from time to time direct. [The next provision is, that all such goods as cannot be sold for the lot of the delivered to the lord of the many from time to time direct. [The next provision is, that all such goods as cannot be sold for the lot of the delivered to the lord of the many from time to time direct. [The next provision is, that all such goods as cannot be sold for the lot of the delivered to the lord of the many from time to time direct. [The next provision is, that all such goods as cannot be sold for the sold of the lot of the land of the lot of the land of the late o

importer.
§ 58. The goods in the following table are eith

absolutely prohibited, or only to be imported with the annexed restrictions:— A TABLE OF PROHIBITIONS AND RESTRICTIONS

INWARDS.

List of Goods absolutely prohibited to be imported

Arms, ammunition, and utensils of war, by way of merchandise, except by license from her Majesty, for furnishing her Majesty's public store Majesty, for furnishing ner Majesty's public store only. Beef, fresh or corned, or slightly salted. Books, viz. first composed, or written, or printed in the United Kingdom, and printed or reprinted in any other country, imported for sale, except books not reprinted in the United Kingdom within the printed in the United Kingdom within the country of 20 years, or being parts of collections, the greater parts of which had been composed or written abroad. Cattle—great. Clocks and watches of any metal, impressed with any mark or stamp

swoods subject to certain Restrictions on Importations.

a—goods from, unless by the East India ny, and into the port of London, during tissuance of their exclusive privileges [now ]. East India—goods of places within the fithe East India Company's charter, unless the portions shall be approved of by the Lordsreasury, and declared by order in council to ad proper for such importation. Gloves of subject of the State of reasury, and occarred by order in council to all proper for such importation. Gloves of , unless in ships of 70 tons [or, by 6.7 Wm.] by § 5, if measured by the new measure; 5, 60 tons] or upwards, and in packaresing 100 dozen pairs of such gloves. Hides, torns, or hoofs, or any other part of cattle 8, her Majesty may by order in council 5, in order to prevent any contagious dis-Parts of articles, viz. any distinct or a part of any articles, viz. any distinct or a part of any articles, viz. any distinct or a part of any articles, viz. any distinct or a part of any articles, viz. be subject to duty according to the value 50 kg. in anufactures of silk, being the stures of Europe, unless into the port of 1, or into the port of Dublin direct from [or by 4 & 5 Wm. 1V. c. 29, § 6, direct culogue], and unless in a ship or vossel of [or of 60 tons by the new measurement] ards, or into the port of Dover in a vessel of [or of 60 tons by the new measurement] ards, or into the port of Bover in a vessel surden of 69 tons at least, with license of imissioners of the customs. Prirts, not erfumed or medicinal applits, viz. all spidess in ships of 70 tons [or of 68 tons by measurement] or upwards; rum of and se British plantations, if in casks, unless a containing not less than 20 galls. [by 4 & IV. c. 89, § 8, all vessels and packages, glass bottles, are counted casks, in regard, and the immediately succeeding article]; respirits, if in casks, unless in cask-connot less than 40 galls. [reduced by 6 & 7 V. c. 69, § 4, to 20 galls.]. Ton, unless to place of its growth, and by the East Eompany, and into the port of London, the continuance of their exclusive privitates. Tobacco and snuff, viz. unless in of the burden of 120 tons or upwards; of and imported from the state of Colonal massed up in reals, unless in packages s, or into the port of Dover in a vessel of and imported from the state of Colom-d made up in rolls, unless in packages ing at least 320 lbs. weight of such rolls; unless in packages containing 100 lbs. of segars; all other tobacco and anuff, a hogsbeads, casks, chests, or cases, each a hogsheads, casks, chests, or cases, each shall contain of not tobacco or snuff at 0 lba. weight, if from the East Indies, or [reduced, by 6 & 7 Wm. IV. c. 69, § 4. ha.] weight, if from any other place, and ised in bags or packages within any such id, cask, chest, or case, nor separated nor in any manner whatever, except tobacco lominions of the Turkish empire, which packed in inward bags or packages, or lominions of the Turkish empire, which packed in inward bags or packages, or at or divided in any manner within the lpackage, provided such outward package phoad, cash, chest, or case, and contain of the net at least [but by 4 & 5 Wm. IV.]

shished standard in weight or fineness. | c. 89, § 7, none of these restrictions apply to toforeign taking or curing, or in foreign
bacco direct from Mexico, or South America, or
except turbots and lobaters, stock fish,
a sanchovies, sturgeon, botargo, and ca[Sait or dried fish may be imported for
the islands of Cuba and 8t Domingo, in packages
of not less than 80 lbs.]; and unless the particular weight of tobacco or smiff in each hogshead,
using, 1 & 2 Vict. c. 113, § 7.] Gunpowcept by license from her Majesty, such be marked thereon; and unless into ports of
to be granted for the furnishing ber Masores only. Lamb. Malt. Mutton. Pork,
reorned, or slightly salted. Sheep. Smifform the Isle of Man. Swine.

Falmouth, Whitehaven, Hull, Port-Glasgow,
ostalks stripped from the leaf, whether,
climerick Londonderry, Newry, Nico, Waterford,
and Wexford; or into some other port or ports
which may hereafter be appointed for such purpass by the Lords. Commissioners of her Majesty's
reasury; such appointments in Ireland being published in the
fibe East India—goods of places within t 14 days, provided due report of sitch sing be made by the master with the collector or comptroller of such port. And all goods from the Isle of Man, except such as be of the growth, produce, or manufacture thereof. And any goods imported contrary to any of these prohibitions or restric-tions are forfeited.

contrary to any of these prohibitions or restrictions are forfeited.
§ 59. But goods may be imported to be warehoused, without payment of duty at the time of the first entry, or notwithstanding their being prohibited to be imported for home use, except the following, viz:—Goods prohibited on account of the tonnage of the ship in which they are laden; tea and goods from Ch na in other than British ships, or by other persons than the East India Company during the continuance of their excusive privileges of trade [now expired]; gunpowder, arms, ammunition, or utensils of war: dred or salted fish, not being stock fish; infected hides, skins, horns, hoofs, or any other part of any cattle or beast; counterfeit coin or tokens; books first composed or written, or printed and published in the United Kingdom, and reprinted in any other country or place; copies of prints first engraved, etched, drawn, or designed in the United Kingdom; copies of casts of sculptures or models first made in the United Kingdom; copies of casts of sculptures or models first made in the United Kingdom; copies of casts of sculptures or models first made in the United Kingdom; copies of casts of sculptures or watches, being such as are prohibited to be imported for home use.

clocks or watches, being such as are prohibited to be imported for home use.

§ 60. If by reason of the sort of any goods, or of the place from whence, or the country or navigation of the ship in which any goods are imported, they may not be used in the United kingdom, they can only be entered to be warehoused, and it must be declared upon the entry that they are certain the control of the country is the theory of the control of the cont that they are entered to be warehoused for ex-portation only.

General Provisions, § 61. No goods can be shipped, or waterborne to be shipped, in any place in the United Kingdom, or the Isle of Man, to be carried to parts beyond the seas, before due entry outwards of ship and entry of goods have been made, and cucket granted, nor before the careful his part of the pa goods have been made, and cicket granted, nor before the goods have been duly cleared for shipment as atter mentioned; and no stores can be shipped for the use of such ship, nor can goods be deemed stores, except such as are borne upon the victualling bill, and no goods can be so shipped or waterborne to be shipped, except as directed by the act, under penalty of forfeiture of the goods or stores.

§ 62. The master of any ship with goods or stores on board departing, without being duly cleared outwards, forfeits £100.

§ 63. The master of every ship departing, upon application receives from the searcher a victualling bill for the shipment of such stores as he may require, and as may be allowed by the

collector and comptroller, for the use of the ship, according to the voyage, and no articles are deemed stores except such as are so borne upon

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the victualling bill.

Ship's Entry, § 64. The master of every ship in which goods are to be exported, must, before taking on board, deliver to the collector or comproller a certificate of the clearance inwards or constwise of such ship of her last voyage, specifying what goods, if any, have been reported inwards for exportation; and an account, signed with a master on his specif of the onty outwards. the victualling bill. ing what goods, if any, have been reported inwards for exportation; and an account, signed
by the master or his agent, of the entry outwards
of the ship for her intended voyage, setting forth
the name and tonname, the name of the place to
which she belongs if a British ship, or of the
country if a foreign ship, the name of the master,
and the name of the place for which she is bound
if any goods are to be shipped for the same, and
the name of the place at which she is to take in
her lading, and if the ship have commenced her
lading at some other port, the master must state
the name of the port at which any goods have
been so laden, and produce a certificate from the
searcher that the cockets for such goods have
been delivered to him, the particulars of the account to be written and arranged as the collector
and comproller may require. The account is the
entry outwards, and must be entered in a book
by the collector for the information of all interested; and if any goods be taken on board any ted; and if any goods be taken on board any

by the collector for the minimaster and the present and if any goods be taken on board any ship before she be entered outwards, the master forfeits £(10¢) but where it becomes necessary to lade any heavy goods before the whole of the inward cargo is discharged, the collector and comproved previous to the entry outwards.

\*\*Entry of Goods\*\*, § 65. The person entering outwards goods to be exported, must deliver to the collector or comptroller a bill of entry fairly written [or printed as above, see § 18], in words at length, expressing the name of the ship and of the master, and of the person in whose name they are to be entered, and the quantities and proper denominations or descriptions of the several sorts, and must pay any duties due upon several sorts, and must pay any duties due upon the exportation; and deliver at the same time one or more duplicates of the bill, in which sums and numbers may be expressed in figures. The particulars in the bill must be so written and arranged, and the number of duplicates must be

particulars in the bill must be so written arranged, and the number of duplicates must be such, as the collector and comptroller may require. The collector and comptroller then cause to be prepared, and sign, a cocket for the goods, to be delivered to the person who makes entry, and who is responsible for the proper use of it.

§ 66. If any drawback or bounty be allowable upon the exportation, or any duty be payable, or any exemption from duty claimed, or if the goods be exportable only according to some particular regulation, or under some restriction or condition, or for some particular purpose or destination, they must be entered and cleared by the denominations or descriptions used or referred to in the granting of the drawback, or the directing of the regulation, &c.; and if the directing of the regulation, &c.; and if the goods are charged according to the value, such value must be stated in the entry, and be affirm-ed by the declaration of the exporter or his known agent, to be made upon the entry, and attested by his signature; and if any person make such declaration, not being the exporter or his agent, he forfeits £100. The declaration is to be made as follows, and to be binding upon the person making it, viz.:—
"I, A. B. of [place of abode] do hereby declare.

§ 67. If upon examination it appear to the off

§ 67. If upon examination it appear to the efficers that the goods are not valued according to the true value, they may be detained, and (within two days) taken and disposed of for the benefit of the crown, as above provided with regard to goods imported, except that no sum in addition to the amount of the valuation and the daties paid is to be paid to the exporter or proprietor.
§ 68. The person intending to enter outwards any foreign goods for drawback, at any other port than that at which the duties inwards had been paid, must first deliver to the collecter or comptroller where the duties were paid two or more bills, as the case may require, of the particulars of the importation, and of the entry outwards intended to be made; and thereupon the collector and comptroller, finding such bills to agree with the entry inwards, writes off such goods from the same, and issues a certificate of the entry, with such particulars as may be necessary for the computation of the goods, the person in whose name they are to be swiered, and the name of his port. The certificate, with two or more bills of the same, as the case may require, in which sums and numbers may be expressed in figures, being delivered to the collector or comptroller of the port of exportation, is the entry outwards, and such collector and comptroller of two persons and delivered as above stated. uses a cocket to be written and deliver above stated.

ler causes a cocket to be written and delivered as above stated.

§ 69. No cocket can be granted for coals to the same and and a state of Man, or any British Possession, until the exporter give security by bond in a penal sum of force is sufficient to the same shall be landed at the place for which they are exported, or otherwise accounted for the satisfaction of the commissioners, and also with condition to produce (within such time as the commissioners may require, to be expressed in the bond) a certificate of the landing, under the hand of the proper officer at the place of destination. The bond is not liable to stamp day.

Clearance of Goods, § 70. Before any part of the goods for which a cocket has been granted can be shipped or waterborne to be shipped, they must be duly cleared with the searcher; and before being cleared, the particulars for each clearance must be indorsed on the cocket, together with the number and denomination or

gether with the number and denomination or description of the packages; and in the margin of the indorsement marks and numbers of the packages must be delineated; and to each in-dorsement must be subjoined, in words at length. dorsement must be subjoined, in words at length, an account of the total quantities of each sort of goods intended in such indorsement, and the total number of each sort of packare, distinguishing such goods as are to be cleared for any beamty of drawback, and also such as are subject to duty on exportation, or entitled to exemption, and also such as can only be exported by wirter of some particular order or authority, or under some particular restriction or condition, or for some particular purpose or dust instance. some particular purpose or destination; all good shipped or waterborne to be shipped, without

shipped or waterborne to be shipped, without being duly cleared, are forfeited. § 71. The person clearing for shipment must, as each occasion, produce the cocket so indoresd to the searcher, and deliver a shipping bill or copy of such indorsement, referring by names and date to the cocket, and must obtain the order of the searcher for the shipment, and the parties lars in the indorsement and shipping bill must be written and arranged as the collector and comp-troller may require.

troller may require.

§ 72. Coals brought coastwise may be entered for "1, A. B. of [patce of aboost a colored to that I am the exporter of the goods mentioned exportation without being landed, provided the him,] and I do enter the same at the value of witness my hand the day of Witness my hand the day of outrards.

"A. B."

9/2: Come brought coastwise may be entered to differ the land of provided the officers be satisfied that the quantity so entered the provided the color of the color

duce or manufacture not liable to export duty, an account, containing an accurate specification of all unterested, and must cannot be appeared by the exporter of the content, and the cockets, and declaration to the truth, signed by the exporter cutars in the content must be written and accorate by the person clearing; and if the declaration be false, the person signing forfeits £20. The searcher may call for the invoice, bills of the received delivered by the searcher to the parcels, and such other documents relating to the route as he may think necessary for account. Ine swarter and such other documents relating to the goods as he may think necessary for accraning their true value. It is provided, that if the exporter or agent subscribe a declaration before the collector or comptroller that the value cannot be ascertained in time for the shipment, and deliver it to the searcher at the time of clear-time declaration of the complex time of time of

and deliver it to the searcher at the time of clear-ance, a further time of three months is allowed for the delivery of the separate shipping bill before the penalty is incurred.

§ 74. No drawback of excise is allowed on goods to cleared, unless the person intending to claim have given notice to the officer of excise, as re-quired by the excise regulations, and have ob-tained and produced to the searcher at the time of clearing a proper document from the officer of excise, containing the necessary description of the goods; and if the goods upon examination be of clearing a proper document from the officer of excise, containing the necessary description of the goods upon examination be found to correspond in all respects with the particulars contained in the document, and such goods be duly exported, the searcher shall, if required, certify the shipment upon the document, and transmit it to the officer of excise.

§ 73. The officer of excise, if he see fit, may smit at the examination, and mark or seal the packages, and keep joint charge of them, together with the searcher, until they have been finally delivered into the sole charge of the searcher, to be shipped and exported under his care.

\$ 76. If any goods, subject to duty or restriction § M. If any goods, subject to duty or restriction in respect of exportation, or any goods to be shipped for any drawback or bounty, are brought to any quay, wharf, d.c. to be shipped for exportation, and do not agree with the indonsement on the cocket, or with the shipping bill, they are forfeited; and if goods problished to be exported be found in any package so brought, it and its contents are forfeited.

\$ 77. The searcher may open all packages, and ramine their contents, which, if found to correspond with the cocket and clearance, he must

report with the cocases and commerce, in must repark, at his own charge, to be allowed by the commissioners as they see fit.

Convence of Ehip, § 78. Before any ship is deared outwards with goods shipped on board, teared outwards with goods shipped on board, the master must deliver a content of the ship to the searcher, setting forth name and tonnage, place of destination, and name of master, and also an account of the goods and packages, and of the marks and numbers thereon, and a like account of the goods on board, if any, which had been reported inwards for exportation, so far as any of such particulars can be known by him; and also before clearance, the cockets, with the and also before clearance, the cockets, with the indorsements and clearances for the goods shipped, must be finally delivered by the shippers to the searcher, who files them together, and attaches with a seal a label to the file, showing the number of cockets contained in the file, and compares the particulars of the goods in the cockets with the particulars in the content, and attests the correctness by his signature on the label and on the content. The master must also sign a declaration before the collector or compiroller to the truth of the content, and answer such questions concerning the ship, the cargo, and the voyage, as may be demanded; whereupon the collector or compiroller must clear the ship for her voyage, and notify the clearance and airp for her voyage, and notify the clearance and the date upon the content, and upon the label to the file of cockets, and upon the victualling bill, and also in the book of ships' entries outwards,

9 79. The file of cockets and the victualing pill are thereupon delivered by the searcher to the master at such station, and in such manner as may be appointed by the commissioners; and they are kept by the master as the authority for departing with the parcels and packages of goods and stores on board, so far as they agree with the indorsements and the victualing bill.
4.80 If any ship is to depart in belief, beginning

and stores on ocard, so are as any agree was are indorsements and the victualling bill.

§ 89. If any ship is to depart in ballast, having no goods on board except the stores borne upon the victualling bill, or any goods reported inwards for exportation, the master must, before her departure, answer to the collector or comptroller such questions touching her departure and destination as may be demanded of him. The collector or comptroller then clears the ship in ballast, and notities such clearance and the date on the victualling bill, and also in the book of ships entries outwards, for the information of all interested; and the victualling bill must be kept by the master as the clearance.

§ 81. If there be on board any goods of the inward cargo which were reported for exportation, the master must, before clearance outwards,

ward cargo which were reported for exportation, the master must, before clearance outwards, deliver to the searcher a copy of the report inwards of such goods, certified by the collector and comptruller; and the copy, found to correspond with the remaining goods, is the authority to the searcher to pass the ship with such goods on board; and being signed by the searcher, and filed with the cockets, is the clearance of the ship for those goods.

and with the cockets, is the clearance of the ship for those goods.

§ 32. The master may pass an entry and receive a cocket in his name for the necessary personal baggage of passengers, and may duly clear such baggage for shipment in their behalf, stating in such clearances the particulars of packages and the names of passengers; and if the ship is to take no other goods than the necessary personal baggage of passengers, the master may enter the ship outwards in ballast for passengers only, and the ship will be deemed a ship in ballast, and will be described in the clearance, on the content, the label, and the victualing bill, and in the book of entries, as a ship cleared in ballast, except as to the necessary personal baggage of passengers.

§ 33. If the master and crew of any foreign ship which is to depart in ballast from the United Kingdom for parts beyond the sens shall be de-

Kingdom for parts beyond the seas shall be de-sirous to take on board chalk rubbish by way of ballast, or to take with them for their ballast, or to take with them for their private use any small quantities of goods of British man-ufacture, such master, without entering such ufacture, such master, without entering such ship outwards, may pass an entry in his name, and receive a cocket free of any export duty for all such goods, under the general denomination of "British manufactures not prohibited to be exported," being for the use of the master and erw, and not of greater value than in the proportion of £20 for the master, £10 for the mate, and £56 for each of the crew, and stating that the ship is in ballast. The master must clear such goods in behalf of himself and crew, stating the particulars of the goods and packages, stating the particulars of the goods and packages. stating the particulars of the goods and packages, and the names of the crew making use of the privilege. The ship is then deemed a ship in privilege. The ship is then deemed a ship in ballast, and is cleared as such, and without a content; and the clearance is notified by the colcontent; and the clearance is notified by the col-lector or comptroller on the label to the cockets, and on the victualling bill, and in the book of entries, as a clearance in ballast, except as to the privilege. [By 4 & 5 Wm. IV. c. 89, § 3, slates and chalk are deemed ballast.] § 84. The officers may go on board any ship after clearance, any where within four leagues of the

coast, and demand the file of cockets and the victualling bill, and if there be goods or stores not contained in the indorsements on the cockets nor in the victualling bill, they are forfeited; and if goods contained in the indorsements be not on if goods contained in the indorsements be not on board, the master forfeits £20 for each package; and if any cocket be at any time falsified, the person falsifying or wilfully using it forfeits £100, § 85. Every ship departing from any port must bring to at such stations within the port as may be appointed by the commissioners, for the land-ing of officers, or for further examination.

Debenture Goods, \$ 86. No drawback or bounty Debenture Goods, § 86. No drawback or bounty is allowed upon exportations unless the goods have been entered in the name of the real owner at the time of entry and shipping, or of the person who had actually purchased and shipped them, in his own name and at his own liability and risk, on commission, according to the prac-tice of merchants, and who continues to be en-titled in his own right to such drawback or bounty, except in the cases after provided for.

§ 87. The owner or commission merchant must

§ 87. The owner or commission mercant must subscribe a declaration upon the debenture that the goods have been actually exported, and have not been relanded, and are not intended to be relanded in any part of the United Kingdom nor, in the Isle of Man (unless entered for the Isle of Man), nor in the Faroe Isles, and that he was the real owner at the time of entry and shipping, or that have described in the real of the real of the that he had purchased and shipped the goods in his own name and at his own hability, on com-mission, as the case may be, and that he was and continued to be entitled to the drawback in his continued to be entitled to the drawback in his own right, provided that if he have not purchased the right to the drawback or bounty, he must declare under his hand upon the cutry and the debenture the person entitled to it, whose name must be stated in the cocket and in the debutture and the results of such assertion. benture, and the receipt of such person on the debenture is a discharge for the drawback.

§88. If the owner or merchant be resident more of shipment, no his agent to make another agent to make another agent to make another agent to make another agent must another estience of the owner or merchant be subjoined to the name of the owner or merchant in the entry and in the cocket. The agent must make decharation upon the centry, if any be necessary, and also upon the debenture, to the effect above described, and must answer such questions touching his knowledge of the exportation of the goods, and the property therein, and of the right to the drawback or bounty, as may be demanded by the collector or comptroller; and if such goods be exported by a corporation or joint-stock company, they may appoint an agent so to act for them.

§ 199. If any goods to be exported for drawback have been consigned by the owner to his agent to be exported on account of the owner, the ing the consigned by whom and in whose inwards on such goods had been inwards on such goods had been inwards on such goods for him, so to act for them.

So to than 20 miles from the custom-house of the port than 20 lillies from the custom-house of the port of shipment, he may appoint any person to be his agent to make and pass his entry, and to clear and ship his goods, and to receive the drawback or bounty payable on his debenture, if payable to him, provided the name of the agent.

9 39. No drawback is allowed on exportation of goods unless they be shipped within 3 years after payment of duties inwards, and no debenture for any drawback or bounty allowed upon exportation is paid after 2 years from the date of shipment, nor is any drawback allowed upon goods which by damage or decay have become of less value for home use than the drawback; and goods so damaged if cleared for drawback are fortieted, and the person clearing forfeits £200, or treble the drawback, at the election of the commissioners.

§ 91. For the purpose of computing and paying any drawback or bounty, a debenture must, a due time after entry, be prepared by the collector and comptroller, certifying in the first instance the entry outwards; and so soon as the goods have been duly exported, and a notice of the particulars of them has been delivered by the exporter to the searcher, the shipment and exportation must be certified to the collector and comptroller upon the debenture, by the searcher, and the debenture is then computed and pased with all convenient despatch, and delivered uths person entitled to receive it.
§ 192. No drawback or bounty is allowed for goods exported to the late of Man until a certificate be

exported to the lule of Man until a certificate be produced from the collector and comptroller there

produced from the collector and comptroller there of the due landing.

§ 93. No drawback or bounty is allowed for bater cleared as press-packed, unless the quantities and qualities of goods in each be verified by the master packer, or, in case of unavoidable absence, by his foreman, having knowledge of the contents, by declaration subscribed upon the cocket before the collector or comptroller; or if the packer reside more than ten miles from the part. by declaration more an except of the the packer reside more than ten miles from the port, by declaration upon an account of the goods, before a magistrate or justice. If such bales be not cleared as being press-packed, the searcher, having opened any tale, is not requise to repack it at his charge.

§ 141. No goods cleared for drawback or bounty, or from the warehouse, can be waterborne, to put the put on buard, unless by a person authorised by license from the commissioners, who, before granting it, may require such security as they

ry needs from the commissioners, who, assessing granting it, may require such security as they may deem necessary. The commissioners may revoke any such license if the holder be convicted of any offence against the laws of the customs of any offence against the laws of the customs of any offence against the laws of the customs of any offence against the laws of the customs of any offence against the laws of the customs of any offence against the laws of the customs of any offence against the laws of the customs of the customs

excise.

§ 93. If any goods taken from the warehous to
be exported, or cleared to be exported for any
drawback or bounty, are not duly exported is
parts beyond the seas, or are relauded to
having been duly relanded or discharged as shorishipped under the care of the proper officers), or
be landed in the Faroe Isles, or be carried to the
Channel Islands, or Man (not having been duly
entered, cleared, and shipped to be exported
directly to one of these Islands, they are forfsited,
together with the ship, and all vessels used in relanding. Innding, or carrying them: and

§ 97. The person entering such wine, and cuming the drawback, must state in the entry and
declare on the debenture, the name of the officer,
and of his ship; and the wine must be delivered
into the charge of the officers of the customs
if the port of shipment, to be secured and warhoused until shipped under their care; and the
officers having certified upon it the receipt of the
wine, the debenture is computed, passed, and
delivered. delivered.

§ 30. Provision is made for transferring wind from one officer to another, as part of his pro-

er on board the same ship or an-tramshipment from one ship to e same officer, or the relanding ag for future reshipment. The sma may receive back the duties wine, and deliver it for home use: if any such wine be not laden on for which it was intended, or be it permission of the proper officer

it is forfeited.

meer of any ship of war in actual

her and ship at the ports of Rosouth, or Plymouth, tobacco there

oussed in his name, for the use of

iad he deliver to the collector or

getficate from the captain, stating

purser and the number of men,

with one mustry in trable the with one surety, in treble the part shall be relanded without

part shall be relanded without ears of the customs, or be landed Islands, or Bian.

purser be removed to another ship, fany tobacco may be transshipped, , setting forth the time and the shipment. The collector and a port where any ship is paid off is remains of any tobacco to be atered by the purser, either for ties, or to be warshoused for six as supply of some other ship, or d dixtes. All tobacco so ware-to the provisions of the act for ug of tobacco generally, as far as

ater quantity of tobacco is allowed n 2 lbs., by the lunar month., for w, nor may a greater quantity be time than sufficient to serve for ad the collector and comproller it an account of the quantities to

may not be put off from any wharf, he waterborne for exportation, ex-ya not being Sundaya or holidaya, time, viz.: from 1st September to March, betwirt sunrising and sun-m the last day of March until the between 7 o'clock a.m. and 4 nor may goods be then put off or ileas in the presence or with the seproper officer, nor except from sppointed by royal authority, or justy, or place appointed by the ay not be put off from any wharf,

erson exporting goods prohibited priced under penalty of forfeiture,

their value.

, § 104. The goods in the table ather absolutely prohibited to be ust be exported under the restric-

BOHINTIONS AND RESTRICTIONS OUTWARDS.

UTTWARDS.

Itches, vis.: Any outward or inass, or dial-plate, of any metal,
movement in or with every such
r ddal-plate, made up fit for use,
sk or watchmaker's name engraven

ny metal inferior to silver which ny metal inferior to silver which
n, mixed, wrought, or set upon
h shall be gilt, or drawn into wire,
to plate, and spun or woven, or
o or upon, or mixed with lace,
, embroidery, tambour-work, or
de in the gold or silver lace manuset upon silk, or made into bullion
pears or any other materials made
selfurs less manufactors, or which r silver has manufactory, or which i or be meant to imitate such lace, embroidery, tambour-work, or

buttons; nor shall any person export any copper, brass, or other metal which shall be silvered or drawn into wire, or flatted into plate, or made into bullion spangies, or pearl or any other materials used in the gold or silver lace manufactory, or in imitation of such lace, fringe, cord, embroidery, tambour-work, or buttons, or of any of the materials used in making the same, and which shall hold more or bear a greater proportion than three penny-weights of fine silver to the pound avoirdupois of such copper, brass, or other metals. Any metal inferior to silver, whether gilt, silvered, stained, or coloured, or otherwise, which shall be worked up or mixed with gold or silver in any manufacture of lace, fringe, cord, embroidery, tambour-work, or buttons.

Tools and utensils, viz.: Any machine, engine, tool, preas, paper, utensil, or instrument used in or proper for the preparing, working, pressing, or finishing of the woollen, cotton, linen, or silk manufactures of this kingdom, or any other goods wherein wool, cotton, linen, or silk is used, or any part of such machines, engines, tools, presses, paper, utensils, or instruments, or any model or plan thereof, or any part thereof; except wool cards or stock cards not worth above four shillings per pair, and spinners' cards not worth above one shilling and akpence per pair, used in the woollen manufactures. Blocks, plates, engines, tools, preparing, working up, or finishing of the calico, or utensils, commonly used in or proper for the preparing, working up, or finishing of the calico, or utensils. Rollers, either plain, grooved, or of any other form or denomination, of castiron, wrought iron, or steel, for the rolling of iron or any sort of metals, and frames, beds, pillers are reserved. iron, wrought iron, or steel, for the rolling of iron or any sort of metals, and frames, beds, pillars, screws, pinions, and each and overy implement, tool, or utensil thereunto belongimplement, tool, or utensil thereunto belong-ing; rollers, slitters, frames, beds, pillars, and screws for slitting mills; presses of all sorts, in iron and steel, or other metals, which are used with a screw exceeding one inch and a half in diameter, or any parts of these several articles, or any model of the before-mentioned utensils, or any part thereof; all sorts of utensils, engines, or machines used in the casting or boring of cannon or any sort of artillery, or any parts of cannon or any sort of artillery, or any parts thereof, or any models of tools, utensia, engines, or machines used in such casting or boring, or any parts thereof; hand-stamps, old-head stamps, pulley-stamps, hammers and anvils for stamps; presses of all sorts called cutting-out presses; beds or punches to be used therewith, either in parts or pieces, or fitted together; scouring or shading engines; presses for horn buttons; folled metal, with allver thereon; parts of buttons not fitted up into buttons, or in an unfinished state; engines for chasing, stocks for casting stocks for casting not fitted up into buttons, or in an unfinished state; engines for chasing, stocks for casting buckles, buttons, and rings; die-sinking tools of all sorts; engines for making button-shanks; laps of all sorts; tools for pinching of glass; engines for covering of whips; bars of metal covered with gold or silver, and burnishing stones commonly called blood-stones, either in the rough state or finished for use; wire moulds the rough state or finished for use; wire moulds for making paper; wheels of metal, stone, or wood, for cutting, roughing, smoothing, polishing, or engraving glass; purcellas, pincers, sheers, and pipes used in blowing glass; potters' wheels and lathes, for plain, round, and engine-turning; tools used by saddlers, harness-makers, and bridle-makers, viz. Candle strainers, side-strainers, point-strainers, creasing-irons, side-strainers, point-strainers, creasing-irons, charlings, and head-knives. Frames for making wearing-arranged.

§ 105. All trade by sea from one part of the United Kingdom to another, or from one part of the Isle of Man to another, is deemed coasting-trade, and all ships employed therein coastingships; and no part of the United Kingdom, however situated, is deemed beyond the seas, with more its annual to any other nart.

by the master, have been given to the collector, or comptroller, by the master, owner, wharfinger, or agent, of the intention to lade, or of the arrival, as the case may be, nor until proper documents have been granted, as after described, for the lading or unlading; and goods laden or unladen continue to the disease of the second continue to the disease.

be kept by the collector, for the information of all interested. Every notice for unlading must be delivered within 24 hours after arrival, under a penalty of 420 by the master; and in every notice for lading must be stated the last voyage on which the ressel arrived; and if the voyage have been from beyond the seas, there must be produced with the notice a certificate of the dis-charge of any goods brought in the ship, and of due clearance inwards.

\$ 110. Upon the arrival of any coasting ship in wharfinger, agent, or consignee, must also deliver the master must, within 24 hours, deliver the notice, signed by him, to the collector or come of duties of customs, or produce a permit in respect to any duty of Excise, or which had been sence or by authority of the coast-waiter, unported from beyond the seas, the particulars, \$\frac{1}{2}\$ \$115\$. The collector and comptroller, in the cast with the marks and numbers of the packages, after mentioned, may grant for any coasting-the must be set forth. If there be no such goods on a general transire, to continue for any time and

A LIST OF GOODS, THE EXPONTATION OF WHICH
MAY BE PRIMITIZED BY PROCLAMATION OF SANSWEY ANY QUESTIONS.

Arms, ammunition, and guspowder. Ashes, pot and pearl. Military stores and any articles except copper which her Majerty shall judge capable of being converted into or made useful in increasing the quantity of military or naval stores. Providing the guantity of military or naval stores. Providing as for d.by man.

Any goods exported, or waterborne to be exported, contrary to any of these prohibitions or restrictions, are foreited.

COASTWISE.

§ 105. All trade by sea from one part of the Isle of Man to another, or from one part of the Isle of Man to another, or from one part of the Isle of Man to another, or from one part of the Isle of Man to another, or from one part of the Isle of Man to another, or from one part of the Isle of Man to another, is deemed coastingtrade, and all ships employed therein coastingtrade and the sufferance is required, or be otherwise actone time to deliver the rotyce, and
the fail in due time to deliver the notice, and
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Tritted Kingdom to another, or from one pars of the Isle of Man to another, is deemed coastings, contest in the Isle of Man to another, is deemed beyond the same in the Isle of Isle of the Isle of Isle

with a duplicate, fairly written, and speed or unladen or comproiler, setting forth the particulars recomproiler, setting forth the particulars recomproiler to which she belongs, the name of the port to which she is bound or from which she has arrived, and the name or describe the house of the port to which she is bound or from which she has arrived, and the name or describe the house of the port to which she is bound or from which she has arrived, and the name or describe the house of the port to which she is bound or from which she has arrived, and the hading is to be taken in or discharged, as the case may be made to be then ontice to be signed by the master, owner, with a duplicate, fairly written, and signed with a duplicate, fairly written, and signed with the cargo-book, of forces and redores duty), and of corn, grain, and redores duty), and of corn, grain, determined the particulars recomproiler frishing goods or no other British goods be laden, or whether the ship to the descriptions before mentioned, as the case of the accounts, and returns the other, dated the properties of the accounts, and returns the other, dated the properties of the accounts, and returns the other, dated the properties of the accounts, and returns the other, dated the properties of the accounts, and returns the other, dated the properties of the accounts, and returns the other, dated the properties of the accounts, and returns the other, dated the properties of the accounts. voyage, and the transier for the goods. If it be false, or do not correspond with the cargo-book, the master forfeits £50.
§ 114. Ikfore goods are unladen at the port of dis-

charge, the master, owner, wharfinger, or agest, must deliver the transire to the collector or comtroller, who grants an order for the unlading as place specified. If any goods on board be suject to duty on arrival constwise, the master, owner,

exceeding one year, for the lading of any goods (except such as it may expressly except), and for the clearance and unlading, viz.—For any ship regularly trading,—between places in the river Berern eastward of the Holmes; or between places in the Firth of Forth; or between places to be places in the transire, and carrying only manuer, lime, chalk, stone, gravel, sand, or any earth, not being fullers' earth. The transire must be writign in the cargo book. It may at any time be revoked, notice being given to the master or owner, or to any of the crew on board, or being estered in the cargo book by an officer. [By \$6.7 Nm. IV. c. \$0, \$6, this provision is extended, and such transires may be granted by the commissioners, "under such regulations, and for such time as they may see fit."]

\$116. The const-water, landing-waiter, and searcher, and any other officer, may, at any time board any coasting-ship, and strictly search her, and examine all goods on board, or being laden or unladen, and demand all documents which countries as they may see fit."]

\$116. The const-waiter, landing-waiter, and searcher, and any other officer, may, at any time board any coasting-ship, and strictly search her, and examine all goods on board, or being laden or unladen, and demand all documents which countries as they may see fit."]

\$116. The const-waiter is the set of the late clearance for the voyage.

\$127. The tonnage or burden of every British doformed in the cargo book by an officer.

\$128. The tonnage or burden of every British doformed in the cargo book by an officer.

\$128. The tonnage or burden of every British doformed any coasting-ship, and strictly search her, and surveyed to the crew on board or being do the crew of the law.

\$127. The tonnage or burden of every British doformed to the crew of the law.

\$128. The officers at any port under British dominum where there is a collector and comptroller may refuse to admin the provision is

sught to be on board.

[117. No goods going coastwise are to be unshipped, shipped, or waterborne to be shipped, but at the days and within the times before mentioned in § 107, and in presence or with the authority st, and at places appointed and approved of by, the proper officer.

[118. When goods are prohibited to be exported by proclamation or order in council, the produmation or order may prohibit or restrict the arrying of them coastwise; and when such prohibition or restriction is invaded, the goods are forfatted.

MISCELLANEOUS REGULATIONS

#INCELLANEOUS REGULATIONS.

§119 Provides for the construction of abbreviated terms.—among these, the term "Limits of the Rast India Company's charter" means all pieces and seas eastward of the Cape of Good Rope to the Straits of Magellan; the terms "collector and comptroller" mean those of the port intended in the sentence; the term "ware-house" means any place, whether house, alted, yard, timber-pond, or other place in which goods satered to be warehoused upon importation may be kept, and secured without payment of duty, or although prohibited to be used in the United Kingdom; and the term "queen's warehouse "means any place provided by the crown for lodging goods therein for security of the customs.

§150. The island of Maita and its dependencies are desimed in Europe.

sed in Europe.

are deemed in Europe.

§ 191. Duties, bounties, and drawbacks must be paid and received in British currency, and according to imperial weights and measures; and where they are imposed and allowed according to any specific quantity or value, they apply in the same proportion to any greater or less quantity or value; and all duties, bounties, and drawbacks are under the management of the commissioners of the ensurement.

may refuse to admit any person to act as master of any liritish ship, unless his name be inserted in or indorsed upon the certificate of registry as master, or until his name be so indorsed by such

master, or until his name be so indorsed by such collector and comproller.
§ 123. Persons falsifying, or counterfeiting, or using, when falsified or counterfeited, documents for the unlading, halfing, entering, reporting, or clearing of ships, or the landing or shipping of goods, &c. or by any false statement procuring such document, forfeit £200; but the penalty does not attach to any particular offence for which any other penalty is expressly imposed.
§ 130. When any person makes application to an officer on behalf of any other person, the officer may require of the person applying a written authority from the person for whom he acts before transacting business.
§ 131. Any person making a false declaration,

§ 131. Any person making a false declaration, except as to the value of goods, and any person not truly answering questions authorized by any customs act, forfeits £100, over and above any

customs act, toricits £100, over and above any other penalty.
§ 132. All articles by this or any other customs act declared to be forfeited, may be seized by any officer of the customs; forfeitures of vessels include the guns, tackle, apparel, and furniture; forfeitures of goods include the packages.
§ 133. Articles forfeited, or detained as undertaken.

valued, may be restored on such terms as the commissioners may think fit; and if the proprie-tor accept the terms, he can have no action for

se or damage. recomper

5 134. If a ship have become liable to furfeiture, or the master to any penalty on account of goods laden or unladen, which are sunll in quantity or of trifting value, and it appear to the astisfaction of the commissioners, that they had been laden or unladen contrary to the intention of the owners, or without the privity of the master, as the case may be, the commissioners may remit the forfeiture, and remit or mitigate the penalty, as they shall see reason to acquit the master of all blame, or more or less to attribute the offence to neglect of duty.

8 135. Haw ship coming up or departing out of § 134. If a ship have become liable to forfeiture,

see the customs.

§ 122. All bonds in respect of goods or ships are taken by the collector and compiroller; and after expiration of 3 years from the date, or from the tisses for performance, every bond upon which the speciation or suit has been commenced is void.

§ 123. The same instruments, tables, and scales of graduation, and the same rules and methods of graduation, and the same rules and methods ployed by the officers of excise, are to be employed by the officers of the customs for the units on imported spirits.

§ 124. The officers of the customs may take samples of goods for ascertaining the duties, to be discoved of as the commissioners may take samples of goods for ascertaining the duties, to be discoved of as the commissioners may like the ples of goods for ascertaining the duties, to be discoved of as the commissioners may like the ples of goods for ascertaining the duties, to be discoved of as the commissioners may like the ples of goods for ascertaining the duties, to be discoved to the customs may take samples of goods for ascertaining the duties, to be discoved to the customs may take samples of goods for ascertaining the duties, to be discoved to the customs may take samples of goods for ascertaining the duties, to be discoved to the customs may take samples of goods for ascertaining the duties, to be discoved to the customs may take samples of goods for ascertaining the duties, to be discoved to the customs may take samples of goods for ascertaining the duties, to be discoved to the customs for the customs for the commissioners and the commissioners are duty.

§ 135. The sums is the stations appointed by the commissioners, for the boarding out for the boarding or landing of once or the to attain as they shall see reason to acquit the master of as the stations of port do not bring to at the stations appointed by the commissioners, for the boarding or landing of officers, the master forfeits. It is the commissioners for the boarding or landing of officers, the master forfeits.

§ 136. The commis

for the like goods when warehoused in any warehouse in which they may be warehoused without payment of duty; but the Commissioners of the Trossury, or of the Customs, by warrant under their hands from time to time may fix the amount of rent for goods secured in any of the warehouse

§ 138. In case goods are not cleared from the warehouse within 3 calendar months (or sooner, if they be of a perishable nature), the commissioners may cause them to be sold by auction, for sioners may cause them to be sold by auction, for home use or exportation, as the case may be, the produce to be applied towards the payment of the duties, if sold for home use, and of the warehouse rent and other charges, and the over-plus (if any) being paid to the person authorized to receive the same. They may cause such goods to be destroyed as cannot be sold for a sum suffi-cient to pay duties and charges, if sold for home use, or to pay charges, if for exportation: Pro-vided that if the goods have been landed by the

vided that if the goods have been landed by the officers, and the freight of the same has not been paid, the produce must be first applied to the payment of freight.

§ 139. The crown is empowered by commission out of the Exchequer, from time to time to appoint any port, haven, or creek, and to set out the limits thereof, and to appoint the proper places therein to be logal quays for lading and unlading, and to declare that any place set out as a legal quay by such authority, shall be no longer such, and to appoint any new place to be a legal quay. All ports, &c. existing as legal at the commencement of the act continue to be so, according to their respective limits, &c.

at the commencement of the act continue to be so, according to their respective limits, ac. § 140. In proceedings for offences, the averment that they were committed within the limits of any port is sufficient, without proof of the limits, unless the contrary be proved. § 141. The commissioners may from time to time, by order under their bands, arount phases time,

by order under their hands, appoint places to be sufferance wharfs, for lading and unlading by

sufferance.
§142. No vessel employed ordinarily for the carriage of letters is permitted to import or export without permission of the commissioners, under penalty of £100 against the master.
§143. No person is to be deemed an apprentice

penalty of 2.100 against the master.

§ 143. No person is to be deemed an apprentice in terms of the act 4 Geo. IV. c. 25, for regulating the number of apprentices to be taken on board British merchant vestel, \$\phi\_{\text{c.}}\$ nulless the index warrant, published in the London or Desits General ture have been enrolled with the collector and other port in Britain or Ireland.

[For abridgments of the other acts connected with the customs and the regulation of navigation, see Shipping, Smuggling, Tariff, Warehousing.]

CUTLERY. [HARDWARE AND CUTLERY.] CUTTER, a sharp, light-built vessel, with one mast, running bowsprit, and fare and aft sails. Cutters are chiefly used as cruisers after smugglers, for conveying

despatches to a fleet, and for private sailing yachts.

despatches to a fieet, and for private sating yacits.

CUTTLE-FISH, a molluscous class of animals (Cephalopoda) of which seres species are indigenous to our seas, the most common being the Sepia officially, found in profusion on the shores of Hampshire, and other parts. The cattle is is celebrated for the effusion, from a small bag, of a deep black fluid, by which, is exigencies, it clouds the surrounding water, in order that it may conceal issit. This excretion is manufactured into the pigment called sepia, and it is believed by many that China-ink is made from it. The internal plate or bone, being hard as one side while it is soft and violding on the other is sometimes used as a mostly one side while it is soft and yielding on the other, is sometimes used as a mould; it is also employed for cleaning or polishing silver; and when ground it furnished pounce," a material used by scribes for crasures.

CYPRESS, a forest tree, the most important species of which are the evergreen

cypress (Cupressus sempervirens) and the white codar (C. thyoides). Of the form there are two varieties, the upright and the spreading,—the last affording the larger and more valuable timber. It is a native of the south-eastern parts of Europe, particularly of Italy, where it is beautifully applied in the terraced scenary of villas; but it is not much cultivated in England,—the climate being the damp and cold for it in summer. Its wood is hard, elastic, and, though not so

emptroller of the port from which the appre first goes to sea after the date of the indenture in default of such enrolment, until it have b enrolled at some port from which the ship in which such apprentice shall afterwards go to sa shall be cleared. [See the Abridgment of the Seaman's Consolidation Act, 5 & 6 Wm. 1V. 6

CYP

Seaman's Consolidation Act, 5 & 6 Wm. IV. a. 19. SEAREN.]

Licensed Apents, § 144. No one is entitled to act as an agent for transacting business at the Custom-house in London, relating to the entry or clearance of any ship, goods or baggage, unless authorized by license of the commissioners, who are empowered in such case to require bond to be given, with one sursety, in the sum of £1084, for the faithful and incorrupt conduct of such person and his clerks, provided that such bond is not required of any of the sworn brokers of the city of London: and any person acting without

not required of any of the sworn brokers of the city of London; and any person acting without license, or in partnership with any person at licensed, forfeits £100 for each offees. [Basis which had been granted in terms of 6 Ges. IV. c. 107 (repealed), are valid by 1 & 2 Vict. c. 113,

y so. The Commissioners of the Tressury may, by order under their hands, revoke such house, and after a copy of such order has been delived to the person or his clerk, or left at his place of abode or business, the license is void. § 146. These provisions do not prevent the cish or servant of any beneat or or servant of any person. § 145. The Commissioners of the Tre

§ 146. These provisions do not prevent use can or sevent of any person, or of any persons in or partnership, from transacting business at the Custom-house on account of such person withest license; provided he do not transact any sub-business as clerk, servant, or agent to any other names.

person.

§ 147. Any such agent or agents in copariseship may appoint any person without liesses to
be a cierk in transacting such agency: Provided
that no person can be admitted to be clerk to
more than one agent or copartnership, nor said
his name and residence, and the date of his apointment, have been indorsed on the agent
license, and signed by him, and witnessed by the
signature of the collector and comptroller, such
such person have been appointed with consent
of the commissioners before the commencement of
the act.

beautiful in colour as mahogany, it is stronger, resists the worm equally well, and its odour repels insects from whatever may be contained in a cabinet or chest made of it. In order to preserve the remains of their heroes, the Athenians buried them in offins of cypreas; and the chests in which the Egyptian mummies are found are usually of the same material. The precise period to which the tree lives has not been ascertained, though the fact of its being planted over the graves of the dead, and carried in funeral processions as an emblem of immortality, may be regarded as a presumption that its duration must be very considerable.

The American cypress or white cedar is a native of Mexico and of the southern parts of North America,—luxuriating in the deadly swamps of the Mississippi. It grows to a considerable size, but slowly, being eighty years old before it is fit for timber, which even then is not very valuable, though it answers well for hoops, boats, roofing, and some other purposes.

DAMAGED GOODS are those subject to customs duties though they have received some injury in their conveyance into the country, or in the bonded warehouse.

Not more than 63-64th parts to be allowed on damaged goods. (Board Order, May 31, 1771.) At the out-ports, damages exceeding £10 not to be allowed without the Board's sanction, and not after the goods are in the merchant's possession. (B. O. Jan. 4, 1817.) Surveys for damage not to take place until the parties have first petitioned. (B. O. Jun. 8, 1817.) The chief other rules are contained in the act 3 & 4 Wm. IV. c. 53, § 30-32, an abstract of which is given under the head Customs Regulations.

DAMASK (Fr. Venise. Ger. Damasten Tafelneug. DAMASK (Fr. Veniss. Ger. Damasten Tafelseug. It. Tela damaschina. Por. Gustrnicao de mesa adamascada. Sp. Tela adamascada), a description of silk or linen cloth, of thick texture but fine in quality, with elaborate figures or flowers. It is a twilled fabric, and said to have been first made in Damascus. Linen damask is at present manufactured extensively at Dunfermline in Scotland, and in Ireland, for tablecloths and napkins. That made for curtains and similar articles, is formed of a mixture of silk with linen, cotton, or woollen. [Linen.]

DAMMER, a resinous substance much employed in India for covering the bottoms of vessels. It is hard, dark-coloured, and brittle; and is exported in large quantities from the Eastern Islands and Malayan Peninsula to India. It exudes spontaneously from a tree, said by Mr Milburn to be a species of pine (Shorea releasts, Rox.); but according to Mr Crawfurd it is obtained of various kinds from different trees. It is so plentiful that it is gathered in lumps from the ground It. Tela damaschina.

different trees. It where it has fallen. It is so plentiful that it is gathered in lumps from the ground

DANTZIC. [PRUSSIA.]
DATE (Fr. Dattee. It. Datteri. Sp. Datiles), the fruit of the date palm (Phanix setylifera), a tree which forms the chief object of cultivation along the verge of the desert, which, with but few interruptions, extends from the shores of the Atlantic to the confines of Persia, a district where none of the cerealia will grow, owing to the aridity of the soil and the want of moisture. Between the States of Barbary and the Desert, it is so abundant that this region is called Belid-ul-gerid, or the Land of Dates. There are upwards of a hundred varieties; but brane which contains a fine soft and pulpy fruit that is firm, sweet, and rather vinous to the taste; within this is enclosed a solid, tough, hard kernel. Ripe dates cannot be kept for any length of time without fermenting and becoming acid; whence those which are intended for storing or exportation are dried in the sun upon mats. They are exported in large quantities from Arabia to India; and a few are brought to this country from the Levant and Barbary.

few are brought to this country from the Levant and Barbary.

"In the Hedgas, the new fruit called rule's comes in at the end of June, and lasts two months. The harvest of dates is expected with as much anxiety, and attended with as general rejoicing, as the vintage of the South of Europe. The crop sometimes fails, or is destroyed by locusts, and these a universal gloom overspreads the population. The people do not depend upon the new fruit alone, but during the ten months of the year when no ripe dates can be procured, their principal subsistence is the date paste, called adjour, which is prepared by pressing the fruit, when fully matured, into large baskets. "What is the price of dates at Mecca or Medina?" is, says Burckhardt, always the first question asked by a Bedouin who mects a passenger on the road." (Lib. of Ent. Emontage, Veyet. Substances, vol. 1, p. 357.)

The Date Paims is a majestic tree which shoots up in one cylindrical column to the height of 50 or 60 feet, without branch or division, and throws out from the summit a magnificent crown of larves. It is distinguished as male and female, one plant bearing the fruit and another the blossom. In the Esst, it has always been the subject of universal veneration. It is palm-tree of Scripture, where it is frequently selected as the emblem of the majesty and beauty of rectitude; and both in ancient and modern times, the leaves have been used as the symbol of triumph. Its

extensive importance is one of the most curious subjects in natural history; for a considerable part of the inhabitants of Egypt, Arabia, and Persia, subsist almost entirely upon its fruit. They boast also of its medicinal virtues. Their camels feed upon the date stones; from the leaves they make couches, baskets, bags, mats, and brushes; from the branches, eages for their poultry, and fences for their gardens; from the fibres of the boughs, thread, ropes, and rigging; from the mp is prepared a spirituous liquor; and the trunk of the tree farnishes fact. It is now said, that from one variety of palm-tree meal has been extracted from among the fibres of the trunk, and has been used for food.

DAY-BOOK. [BOOK-KEEPING.]
DAYS OF GRACE, a certain number of days granted to the acceptor after the term of a bill is expired. In the British dominions these amount to three; but if

term of a bill is expired. In the British dominions these amount to three; but if the third should be Sunday, Good-Friday, Christmas-Day, or a fast appointed by proclamation, the bill is payable on the second day of grace. They up on all bills payable on a day fixed, or at so long after date, or after sight; but not on bills payable on demand, though they do (at least in England) on those payable at sight. DEAD-WEIGHT, the name given to an advance by the Bank of England to government, on account of the half-pay and pensions of retired officers of the army and navy. After the end of the war, the sums thus payable amounted to about £5,000,000 per annum; and the ministry being desirous to relieve their present necessities by spreading the burden more equally over the 45 years, which, in 1822, were calculated as the mean probable duration of the lives, offered (4 Geo. IV.c. 22) to pay to any capitalists an annuity of £2,800,000 for that period, on condition of provision being made for the pensions on the basis of a graduated scale of payments; commencing in the first year at £4,900,000, and ending at £300,000. The Sorth commencing in the first year at £4,900,000, and ending at £300,000. The South Sea directors entertained the project for a time, but soon discovered that it was beyond their means; ministers had then recourse to the Bank of England, who, in 1823, accepted the offer to a limited extent, and advanced to government, in the course of five years, £13,089,419, receiving in return an engagement to pay a annuity of £585,740 for 44 years, ending October 10, 1867. The bank has not jet

annuity of £585,740 for 44 years, ending October 10, 1867. The bank has not yst disposed of any part of this security: a portion of it was, however, exposed for asle on the 17th July 1839; and an account of the offers then received will be found in the late Report on Banks of Issue. (Par. Paper, 1840, No. 602. App. p. 263.) DEALS (Dan. Dæler. Du. Dælen. Fr. Planches minces. Ger. Dielen. Rs. Doski. Sw. Tiljor), the name given in the wood-trade to the timber of the piss when sawed into planks, in which form it is imported into this country from the N. of Europe and British America. Standard deals are boards above 7 inches in width, and of various lengths, exceeding 6 feet. When less than 7 inches in widthey are termed battens, and when under 6 feet in length, deal-ends. The America deals are inferior in strength, and do not last so long as those of the N. of Europe, particularly Christiania; hence the latter are usually preferred for the flooring of houses, and other purposes where durability is required. But the former are used where cheapness is the principal consideration, as in building small houses; they where cheapness is the principal consideration, as in building small houses; they are also preferred for many little articles, the internal fittings of houses, and other

DEBENTURE, the certificate given at the customhouse to the exporter of goods, on which a bounty or drawback is allowed, bearing that he has complied with the statutory regulations, and is entitled to such bounty or drawback.

[CUSTOMS REGULATIONS

DECIMAL FRACTIONS differ from vulgar fractions in this respect, that their denominators are always 10, or some power of 10, as 100, 1000, &c., and instead of writing the denominator under the numerator, it is expressed by pointing of from the right of the numerator as many figures as there are ciphers in the denofrom the right of the numerator as many ngures  $\frac{5}{10}$ ,  $\frac{43}{100}$ , or  $\frac{596}{100}$ . The value of minator; thus 5, 43, 5.26 denote, respectively,  $\frac{5}{10}$ ,  $\frac{43}{100}$ , or  $\frac{596}{100}$ . The value of minator; cach figure in a decimal decreases from the left to the right in a tenfold proportion; that is, each figure is ten times as great as if it were removed one place to the right, as in whole numbers; thus, '5, '05, '005, are  $\frac{5}{10}$ , ' $\frac{5}{100}$ , '&c., and the de-

cimal '438 is four-tenths, three-hundredths, and eight thousandths of a unit.

Adding ciphers to the right of a decimal does not alter its value; thus, '5, '44, '500, or  $\frac{5}{10}$ ,  $\frac{50}{100}$ ,  $\frac{500}{1000}$ , are equal to each other, the numerator and denominator

having been multiplied by the same number.

Decimals may be reduced to a common denominator by adding ciphers to the right, where it is necessary, till the number of decimal places is the same in all

Thus, '5, '03, and '564, reduced to a common denominator, are '500, '030, and '564; that is,  $\frac{500}{1000}$ ,  $\frac{030}{1000}$ , and  $\frac{564}{1000}$ 

The consequence of this method of expressing fractions is, that addition, subtraction, multiplication, and division, are performed exactly as in common arithmetic; the only difference being, that we have, besides, to ascertain the place of the decimal point. In addition and subtraction, having placed the decimal points under one another, and filled up the decimals, or supposed them to be filled up, all to the same number of figures or places with ciphers, the same number of decimal figures or places must be made in the result as in each of the lines. In multiplication, the number of decimal places in the result must be the sum of those in the multiplier and multiplicand; and, a division, it must be the difference of those in the divisor and dividend. Thus, the sum, difference, product, and quotient of 8:085 and 1:96, is 10:045, 6:125, 16:34660, and 4:1, respectively.

Multiplication. Subtraction. Multiplication. Division.

To reduce a vulgar fraction to a decimal, add ciphers at pleasure, as decimals in the numerator, and divide by the denominator, according to the rule for the division of decimals.

Example 
$$\frac{3}{4} = \frac{3.00}{4} = 75$$
.

From the very nature of numbers, it must frequently happen that this division may be continued without termination; but, as the figures always decrease a tenth in value by each remove to the right from the point, decimals may be stopped, except in long calculations, at three or four phases, without any great degree of error; and even in continued multiplications, when the decimals are stopped at a given place, we have only to increase the last figure by 1, if the next figure was to be 3 or above it, in order to compensate for cutting them short.

To find the value of a decimal of one denomination.

To reduce a quantity to a decimal of a superior denomination.

sum, so terms of a tower aenomination.

Mistiply the decimal by the number of integers of the lower denomination contained in one integer of the higher, and the product is the value required. The value of any fractional part of the lower demonstration may be obtained in the same maner, till we come to the lowest.

Hence, the value required is 13s. 4jd.\*

Divide the quantity by the number of integers of its denomination contained in 1 of the superior denomination, and the quotient is the decimal required.

Example, What decimal of a pound is 13s. 44d.?

First, we find what decimal of a penny id. is; this by the rule is '5; then what decimal of a shilling id, or 4'5d. is; this is found in the same manner to be '375; lastly, we find, by the same rule, what decimal of a pound 13'375 shillings is, which appears to be '68475.

The proofs of the rules for the management of decimal fractions here given are necessarily consider to particular instances, but the same reasoning may be applied in every case.

The following table of equations between vulgar and decimal fractions will be found useful in

TABLE OF DECIMAL FOREST PATE

	-OLGO		1.1500	1.	LADL			MAL EQUI	_			- # O.O.	1 45	Lacon
ņ	0167	10	.1333	11	.2667	88	.3833	粉, 6167	1 18		38	7667	23	-8833
Ň	10208	1	-1458	140	2708	48	.3958	26 -5208	\$33	:6458	45	.7708	113	.8958
4	10250	10	.1500	13	2750	l è	4000	## ·5250	48	6500	24	.7750	ra	-9000
h	9319	14	*1562	12	-2812	140	4062	17 -5312	1 33	6562	39	-7812	39	.9062
h	19333	1	-1667	14	-2833	10	4167	A .9333	1 3	6667	15	.7833	11	19167
á	10417	20	-1750	1.	*2917	15	4250	44 .5417	27	6750	112	7917	27	19250
4	9300	34	1833	10	-3000	16	*4333	14 .2200	88	6833	1	.8000	11	.9333
ň	10625	10	1875	1	.3125	14	4375	Per *5625	11	6875	19	*8125	40	9375
rh.	10667	1	2000	18	.3167	20	4500	14 .5667	70	7000	88	*8167	48	*9500
ê	10750	4	2083	18	3250	11	.4583	28 ·5750	11	7083	28	*8250	35	-9583
ħ.	10833	4.5	-2167	1	.3333	1	*4667	7, 5833	18	7167	8	*8333	38	*9667
Ř.	1937	30	2187	33	3437	10	4687	12 . 5937	89	7187	58	8437	94	-9687
ń	1000	20	2250	30	3500	18	.4750	₹ :6000	18	7250	48	*8500	28	.9750
d	1042	11	-2292	17	.3542	24	4792	£8 ·6042	39	.7299	41	*8542	17	-9792
6	1167	20	.2333	10	.3667	28	4833	祝 -6167	11	.7333	40	*8667	88	9833
	1250	1	2500	- 3	.3750	1	.5000	§ -6250	9	-7500	1	·8750	90	1-

<sup>\*</sup> The following rule to convert decimals of a pound into shillings and pence will be found more

Commendent in practice:

Double the first decimal on the right of the point for shillings, increasing this number by 1, if the

Double the first decimal on the right of the plant decimals (deducting 50, if 1 was added to the bounder the number expressed by the 2d and 3d decimals (deducting 50, if 1 was added to the Consider the number expressed by the 2d and 3d decimals (deducting 50, if 1 was added to the Consider the number expressed by the 2d and 3d decimals (deducting 50, if 1 was added to the Consider the number expressed by 1, if it be above 36. The other decimals may be neglected.

DEL CREDERE, in its restricted sense, is an engagement by an insurance broker, for an additional premium, to guarantee the insured against the consequences of the failure of the underwriter. In its ordinary mercantile acceptation, it embraces every commercial transaction, in which the person who transacts for another engages for the solvency of the person with whom he so beargins. A factor employed to dispose of property, in the usual manner, is only responsible to his principal for the consequence of neglecting that degree of care which a pradent man takes of his own affairs; and if he sell to a person in good credit, and that person fail, he is not responsible for the debt. If the factor or agent, however, hold a del credere commission, he engages, in consideration of an additional premium, to guarantee all his transactions. His responsibility extends to the absolute payment, and so it is not sufficient that he remit the price by bills to his principal, mium, to guarantee all his transactions. His responsibility extends to the absolute payment, and so it is not sufficient that he remit the price by bills to his principal,—he is responsible for their being honoured (M'Kanxie and Lindsay v. Scott, & Brown's Par. Cases, 230). It was formerly held that this was a contract in which the agent "engages to ensure to his principal not only the solvency of the debtor, but the punctual discharge of the debt," and that "he is liable in the first instance without any previous demand from the debtor" (Paley on Principal and Agent, 41; and see, in Scotland, Bell's Com. i. 378). But the later doctrine is, that "a factor or broker acting under a commission del credere is a surety to his agency. He is in no case, as regards his own employer, himself the principal in any contract he may make for him, and is liable only in default of those with whom he deals. It follows, therefore, that before he can be charged, it must be averaged in the declaration, and proved at the trial, that the principal debtor has made default." (Note to Lloyd's Paley, p. 111.) [Factor. Principal and Agent.]

DELFT, a kind of earthenware, covered with an enamel or white glazing, which gives it the appearance and neatness of porcelain. It was so called from the town of that name in South Holland, the original seat of the manufacture, but which, since the improvements introduced into the English potteries by Wedgewood, is no longer a place of any note.

which, since the improvements introduced into the English potteries by Wedgewood, is no longer a place of any note.

DELIVERY. [SALE. STOPPAGE IN TRANSITU.]

DEMERARA. [GUIANA.]

DEMURRAGE is applied to designate the time during which a vessel is detained beyond that originally stipulated in loading or unloading; but it is more commonly applied to the compensation which the freighter has to pay for such detention. The freighter usually agrees to load and unload within a certain time, and comes under a subsidiary stipulation to pay so much by way of demurrage if the time be exceeded, in which case it is generally fixed at a certain rate per day. In computing the number of days to be paid for, it may be a question whether they should be computed "running," i. e. without the exception of Sundays and holidays, or whether these should be excluded and "working" days only counted. It would appear that the interpretation of the word "days," in this respect, will depend on the custom of the place; and so it was decided, on evidence of custom, depend on the custom of the place; and so it was decided, on evidence of custom, that when a vessel was employed on a voyage from the Elbe to London, with ront when a vessel was employed on a voyage from the Libe to London, what reference to unloading in the Thames, working days only were included (Cochras v. Retberg, 3 Esp. 121). Sometimes the demurrage is to run while the ship is detained by certain circumstances, e.g. while she is waiting for convoy, or until her cargo be completed. In the former case the demurrage ceases when the eservoy is ready to depart, and in the latter when the ship is fully laden; and will set be continued by the vessel being detained, nor renewed on her being driven back by stress of weather. When there is a stipulation for demurrage, it is payable though the delay he not attribute he to the conduct of the fraighter but the though the delay be not attributable to the conduct of the freighter, but to the crowded state of the docks, or to other extraneous causes. Demurrage is, properly speaking, the result of a stipulation, but it is often applied to the damages or compensation which the freighter must pay for having detained the vessel, when there is no special agreement, or beyond the time sanctioned by such agreement. amount of damage in either of these cases must depend upon circumstance usage; but in the latter case there is generally a means of measuring the amount by that of the stipulated demurrage. Where a bill of lading has a note on the margin importing that the goods are to be removed at a certain time, otherwise a certain sum per diem is to be charged for delay, whoever claims the goods under the bill becomes responsible for the sum. It was decided in Evans v. Forest, however (1 Barn. § Adol. 118), that where there is no such note, the master cannot claim damages from the consignee on the implied contract. (Abbot on Shipping, 178-188.) [Appreciament. Bill of Lading. Charter-Party. Shipping.] DEN 249 DEN

DENARIUS, the chief silver coin in Rome down to the time of Constantine I., and worth, according to Pinkerton, about eightpence of our money. It originally contained ten asses, but after the first Punio war it became the representative of contained ten asses, but after the first rume war it became the representative of sixteen asses. The word denarius was also applied to coins of copper and gold. The denaris aris began with the Emperor Valerian, and six of them are supposed to have been equivalent to the silver denarius. The denarius aureus, the ordinary Roman coin of gold, was equivalent to twenty-five silver denarii, or a hundred

DENMARK, a kingdom lying in the N. W. of Europe, between 53° and 58° N. and 18° and 13° E. Area, 21,472 square miles. Subdivisions and population: and 16° and 18° E. Area, 21,473 square miles. Subdivisions and population:

1. Islands of Zealand, Funeu, and others, 697,900; 2. North Jutland, 525,900;

3. South Jutland, or Duchy of Sleswick, 340,500; 4. Duchy of Holstein, 439,900;

5. Duchy of Lauenburg, 35,900; total, 2,040,100. Copenhagen, the capital, is situated in Zealand. The government is a hereditary monarchy, formerly absolute; but in 1834 representative assemblies, with a consulting voice, were instituted in each of the four principal divisions; the small duchy of Lauenburg having long possessed a diet of its own. As Duke of Holstein and Lauenburg, the king is a member of the Germanic confederation.

The aspect of Denmark, generally, is that of a rich, well-cultivated country. The surface is fast, covered in some places with sands and marshes; and forming, with the exception of Holland, the lowest part of the great plain of Northern Germany. There are no mountains, for the highest nequalities of soil in Holstein and Sieswick do not exceed 1000 feet; and the islands in many places exacely rise above the level of the sea. From its proximity to the occan, the climate of Denmark is warmer than its latitude indicates. At Copenhagen the mean temperature of the year is 45-68; that of the warmest month being 65-66; and of the coldest, 27-14. The structure of the land, no part of which is more than 40 miles distant from the coast, does not allow the formation of larger vivers. Those navigable are the Eyder, which rises in Holstein, and falls into the North Sea at Tessingen, and the Trave, which enters the Baltic at Lubec. The former is navigable for about 185 miles, the latter for about 63. The want of such rivers is, however, amply compensated by the numerous flords or fiths, which indent the coasts. There are four canals. The largest is the Sieswick-Holstein, or Eyder canal, which conveys the Eyder from Rendstory to the Gull of Kici, and thus unites the North Sea with the Baltic. It is 10 feet deep, and about 27 miles in length, and carries vessels of 120 tons. In 1828, no fewer than 3442 passed this canal, of which, lowerer, only 11 were British. The Steckinitz canal connects the Elbe with the Gull of Lubec; the others are the Danesitioh in Zealand, and the Odensee in Funen.

Demark possesses no mines, and scarcely any mineral substances of importance; but agriculture

the others are the Daneskiold in Zealand, and the Odensee in Funen.

Demmark possesses no mines, and scarcely any mineral substances of importance; but agriculture has undergone greater improvements of late years than perhaps any other branch of national industy. The soil is chiefly composed of and and clay, and the constant humidity of the atmosphere is favourable to vegetation. The pasturages are fresh and luxuriant, and the rearing of slock, particularly horses, is carried on extensively. All kinds of grain common to the latitude of stee country, as oats, barley, ryc, whent, and other varieties, are found to succeed. Tobacco, flax, hamp, and hope are cultivated in some districts, and in the gardens, apples, pears, cherries, and had-mus; great quantities of which are exported to Russia. Of the once extensive forests but few remains are now found, and those mostly in Lauenburg, consisting principally of oaks and breaks. To supply the deficiency of firewood, the people make use of turf and seawed. The sharies are of considerable importance. Of these the principal is the herring fishery, which is protected on a large scale on the N. E. coast of Jutland, and on the fishing grounds of the Liimflord. He bases are also actively engaged in the cod fishery of the North Sea, and the Greenland whale stay.

The Danas real also actively engaged in the cod fishery of the North Sea, and the Greenland whale shop,

The government has afforded great encouragement to manufactures; but in no department flower under the protection of exorbitant duties) can the people compete even in their own marks with foreign rivals. The peasants employ themselves in working up ther flax and well into coarse cloths. In Copenhagen there are factories for silk and cotton weaving, contented on similar principles with those of England; Randers and Odensee are famous for their themselves and gloves; Tonder for its lace; Frederickswark, Elsineur, and Holbeck for manufactures and sample of the sampl

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vessels which annually depart for foreign countries from all the ports of the kingdom is rather more than 4000; the tonnage being about \$20,000. The imports, exclusive of those from Britain and the Danish West India islands, consist of piece goods, tobacco, and colonial produce from Hamburg and Bremen; linen, flax, wood, staves, and timber from Prussie; iron, tax, deals, timber, fish, herrings, and train-oil from Sweden and Norway; bemp, flax, ashes, tallow, seeds, and timber from Russia; piece goods and colonial produce from the Netherlands; and wine, salt, and piece the foreign of the Proposition of the Netherlands; and wine, salt, and piece the foreign of the Proposition of the Netherlands; and wine, salt, and piece the foreign of the Netherlands; and wine, salt, and piece the foreign of the Netherlands; and wine, salt, and piece the foreign of the Netherlands; and wine, salt, and piece the foreign of the Netherlands; and wine, salt, and piece the foreign of the Netherlands; and wine, salt, and piece the foreign of the Netherlands; and wine, salt, and piece the Netherlands; and wi

goods from France

goods from France.

The trade betwixt Denmark and the United Kingdom is insignificant. The declared value of British and Irish produce and manufactures imported on an average of the 10 years 1827-1835, was £101,037; in 1837, the amount was £103,448; in 1838, £181,404; consisting chiefly of iros, coals, and sait, with small quantities of earthenware, cotton twist and yarn, glass, hardware, lead, machinery, &c. The importations of foreign and colonial articles from the United Kingdom in the above period has greatly declined. The exports to Great Britain from Demmark chiefly consist of rapesced, flaxseed, linseed, tares, wool, corn, pease, beans, hides, and bark. A considerable increase is observable of late years in the importation of wool and rapesced, now the two principal articles. About 25,000 tons of British shipping (vessels 127) annually arrive in the Danish ports, more than 4-5ths of which enter Copenhagen.

The principal ports are Copenhagen and Elsineur.

Danish ports, more than 4-5ths of which enter Copenhagen.

The principal ports are Copenhagen and Elsineur.

Copenhagen, one of the best built cities in Europe, stands on the E. coast of Zealand, in lat. 55°
41° N. and long, 12° 35° E.; pop. 115,000. The walls extend nearly 5 miles, and are surrounded with a chain of bastions and a broad ditch. The harbour, formed by a narrow channel running between the city and the island Amak, is capable of containing 500 vessels, and possesse depth sufficient for ships of the largest size. Exports are principally the produce of the soil, and colonial articles; and the imports are sugar and coffee, chiefly from the island of St Croix, with small quantities of iron, oil, blubber, tar, fish, and fruit. About 1900 vessels arrive armually from foreign ports.

Elizingur, in lat. 55° 2′ N and long 190 3° E. stands on Zealand about 20 miles about 20 miles.

foreign ports. Elsineur, in lat. 56° 2′ N. and long. 12° 37′ E., stands on Zealand, about 20 miles N. from Copanagen, at the narrowest part of the strait between the Cattegat and the Baltic, called the Sound; pop. 7122. The harbour is accessible only to vessels of small draught, but the town derive importance from its being the place where a toll is levied by the Danish government on all possessing the Sound. [Sound-Durs.] Above 12,000 anchor in the roads annually for this purpose, the supplying of which with stores forms the principal trade of the place.

The chief other ports are Altona, Kiel, Piensborg, Tonningen, Aslborg, Kieje, Nostoed, Cresoer, Callundborg, and Eckenforde. Many parts of the Danish coast are useless, owing either to the want of deep water, or the numberless banks, bars, and islands which line it. The shows of the islands adjoining the Bialtic are also so flat and irregular as to be unapproachable in most quarters by large vessels.

### MEASURES, WEIGHTS, MONEY, FINANCES, &c.

cwt. nearly; and the centure of 100 lbs. = 1104 lbs. avoird. The ship-last is 4000 Panish lbs. The Copenhagen mark of 8 ounces used in weighing gold and silver = 3633 troy grains.

weighing gold and silver = 3633 troy grains. \*\*Money.\*\*—Accounts are generally stated in rigsbank dollars, each divided into 6 marks, or 96 skillings; but in some of the larger mercantile houses they are kept in Hamburg marcs banco. The rigsbank dollar, coined at the rate of 18½ from the Cologne mark of fine silver (3608 twice) grains), is equal to one-half of the old species-dollar, and when of full weight is worth about 2s. 2½d.; the par of exchange with London being 9 R. D. 10 skill. per £1. Nearly all the ex-

MEASURES, WEIGHTS, MONEY, FINANCES, &c.

Measures and Weights.—The ell of 2 Rhineland feet = 243 Imp. inches; the mile of 24(0) ruthes = 5244 Imp. yards, or 4534 British statute miles.

The Danish acre, or ton of land, forms an area of 14,000 square ells of 2 feet, and from 10 to 25 of such acres are reckoned to each ton of the 25 of such acres are reckoned to each ton of the National Bank at Copenhagen, formerly called the Royal Bank, or Republic, the soil.

The viertel of 4 kans, or 8 pots = 1.70 Imp. gall.; the hogshead of 30 viertels = 51 Imp. galls; the hogshead of 30 viertels = 51 Imp. galls; the alm of 4 ankers = 3314 Imp. galls.

The toende or barrel of 8 skieps, or 144 pots = 383 Imp. bushels, or 60 barrels = 29 Imp. qrs. nearly; the last of combinate 12 toendes, or 45.91 Imp. bushels; the host of coals 18 toendes; and the last of oil, butter, or herrings, 12 bert toendes, each of 136 pots.

The shippond of 20 lisponds, or 320 lbs. = 33 cut to 136 pots.

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amounted to £1,884,133, of which land-ax, £395,830; customs and excise, £416,334; crows property, £181,831; sound-dues, £213,367; other receipts, £376,061. The expanditure is the same year was £1,561,939; including for army and navy, £437,183; interest of dest, £521,065; sinking fund, £97,832.

The public debt on 1st Jannary 1838 was £13,969,035; of which home debt, £7.742,365; foreign debt, £6,236,147. The latter includes a loan raised in London of £4,940,336, bearing interest at 3 per cent., the dividends on which are payable 31st March and 30th September by Messrs Rothschild.

DEPOSITS. [Bank. Currency.]
DERBYSHIRE SPAR. [Fluor Spar.]
DERELICT, any thing forsaken or left. It is used to express vessels forsaken at sea, and found without any person in them. Of these the Admiralty has the custody, and the owner may recover them within year and day. An allowance is made for the salvage of derelict vessels, where it has been attended with danger. (Sir T. E. Tomlins' Dictionary.)

DES 251 DEV

IGNS or patterns for various articles of manufacture may be rendered the of copyright, and thus secured, for a limited time, for the exclusive he inventor. There is copyright in patterns on linen, cottous, calicoos, or ; also on fabrics composed of wool, silk, or hair, and on mixed fabrics he inventor. ; also on labrics composed of wool, silk, or hair, and on mixed fabrics ed of any two of the following materials, namely, linen, cotton, wool, silk,

The privilege exists for three months from the publication (by manufaci sale), provided the name of the proprietor be printed at each end. (34
I. c. 23; 2 & 3 Vict. c. 13.)

right extending to one year, and in some cases to three years, is granted in other manufactures, by the act 2 & 3 Vict. c. 17, of which the following is

ract:—
oprietors of designs for the following purposes, not published before 1st July 1839, are to
oppright of one year from the date of registration:—1st, For the pattern or print to be
wind into, or worked on, or printed on, or painted on, any article of manufacture, being a
textile fabric; those which enjoy the three months' copyright just sated are excepted.
he modelling, casting, embossment, chasing, engraving, or for any other kind of impresreament, on any article of manufacture, not being a tissue or textile fabric. 3d, For the
configuration of any article of manufacture, except lace, and those articles which enjoy the
e months' copyright. But every proprietor of a new design for the modelling, casting,
ent, chasing, engraving, or any other kind of impression or ornament on any article of
tare, being of any metal or mixed metals, shall have the sole right to use the same during
a. The proprietor must register his name; and every article published by him, on which
on is used, must have thereon the name of the first registered proprietor, the number of
histor, unless he have for a consideration executed the work on behalf of another, who
a be considered the proprietor; and every person purchasing for a consideration shall be
withe proprietor.

a be considered the propriotor; and every person purchasing for a consideration shall be at the proprietor. be title of a purchaser may be entered on the register. § 3. Any one using the design, save in writing from the proprietor, forfeits not less than £5, or more than £30. § 4, may be recovered in England, Scotland, and Ireland; but all proceedings must be instibin six months after the offence. § 5. Provision made for register of designs by Board of 6. Three copies must be sent to the register; one to be returned with a certificate, to be filed, and a third to belong to the P. C. Committee of Trade. § 7. The certificate atton is evidence of the design, &c. maker of designs registered under the last act, from 1st July 1839 to 31st January 1840, 180ws:—1st class, 14; 28 class, 184; 36 class, 46; designs exceeding one folio page, 21; we articles in any metal or mixed metal, 68. Fees, £413.

IATION, in Marine Insurance. It is one of the implied warranties in if a different voyage is pursued, or that stipulated for is voluntarily departed be contract is terminated, and the underwriter is discharged from liability. on does not void the contract, for the underwriter retains his premium, and to all loss up to the point of deviation. Though the loss happen after the s returned to her proper course, and though it were distinctly proved that not caused, or even influenced by the deviation, the insurer would still be 1, for the contract having been terminated by the deviation, cannot become again without a new agreement. A deviation is said to be "a voluntary ire, without necessity, from the usual course of the voyage." It is not to be I from this that the vessel must have followed the route that can be proved throw this that the vessel must have thowed the other that the vessel must have howed the usual custom-tee, sanctioned by safety and convenience. "Therefore, the stopping at places in the course of the voyage, though out of the direct line, if it have stomary to do so, is not a deviation, but a part of the voyage" (Marshall, Still a few instances where vessels have taken a point out of their direct will not constitute usage in favour of the practice. If deviation is once to have taken place, the smallness of its extent will not justify it. It is m if a ship insured, with liberty to touch at a particular port, touches at . It was formerly maintained that a ship entitled to touch at a port was not I to trade there, but it has been since held, that if there is no delay, and no e of risk, trading is not a breach. If there are several ports of discharge, d deviation to visit them in an order different from that in which they apthe policy, and it certainly is so, if the risk is thereby increased. If the discharge be not specifically named in the policy, they should be taken in sographical order. It appears to be no deviation to proceed direct to any sographical order. It appears to do no deviation to proceed direct to any a set of ports thus insured to, if the others are not visited at all. It is not touch at a port at which it is not customary to touch, although the ist pass it; or, there being several tracks, to select a less safe and eligible the purpose of accomplishing objects foreign to the voyage. Where a ship is for a voyage, with liberty to touch "at any one port" of some country, it to mean a port in the course of the voyage, if the country be so situated as it of this interpretation. Unnecessary delay is always a deviation. It appears to be considered deviation to prescribe any one of several tracks to the master. If a specific track is predetermined by the insured, it ought to appear on the policy, and if it do not, the underwriter is entitled to expect that he will have the benefit of the master's choice of tracks, whose duty it is, when he is at liberty so to do, to adopt the best. Though there be an intention to deviate, and instructions given to that effect the underwriter's responsibilities will not be considered. tions given to that effect, the underwriter's responsibility will not be affected till the dividing point is reached, and if the vessel be previously lost, he is liable. Dethe dividing point is reached, and if the vessel be previously lost, no is made, inviation will be justified by necessity, though proceeding from a cause not insured
against, as, from stress of weather, want of repairs, desertion or mutiny among the
crew, attempt to escape from an enemy, or the taking advantage of an opportunity
of joining convoy in time of war. The ship may deviate to be relieved of part of
her cargo, if too heavily laden, or to take in additional cargo, where necessary for
ballast. Deviation to succour ships in distress is held justifiable on principles of
multiple solicy. It is a general principle deviation will not be

paliast. Deviation to succour amps in distress is neal justinate on principles or public policy. It is a general principle that deviation will not be justified, if for the purpose of providing against the consequences of a fault of the insured, so as to allow one warranty to be infringed to cover the infringement of another. (Part, 437-475. Marshall, 174-206.) [Insurance.]

DIAMOND (Fr. Ger. & Du. Diamant. It. Sp. & Por. Diamants), a crystalline mineral, which, on account of its lustre and hardness, is reckoned the most valuable of all gens. It is chiefly found disseminated in gravel, or embedded in satisfaction in India and Brazil. and according to recent accounts, in the Ural Moststone, in India and Brazil, and, according to recent accounts, in the Ural Montains. It occurs generally in single or in unattached crystals, sometimes with plain, but more frequently with rounded surfaces. The colours are commonly white or gray, sometimes however red, brown, yellow, green, blue, and black; but the two last are rare. Lustre splendent, and internally perfect adamania. Cleavage, parallel to the sides of an octahedron, which is its primary form, subject however to varieties, and the faces are frequently curvilinear; transparent, but however to varieties, and the faces are frequently curvilinear; transparent, but sometimes rendered opaque by foreign substances; refracts single; seratches all known minerals, and can only be cut and ground by its own substance; rather easily frangible; streak grayish. Sp. gr. 3.4 to 3.6. It consists of pure carbon. The finest, called diamonds of the first water, should be perfectly crystalline, resembling in complexion a drop of the purest water. When they fall shert of this perfection, they are said to be of the second, third, or fourth water, till the stone may be properly called a coloured one. If yellow, blue, green, or red, is a high degree, they are more in esteem than if tinctured with these colours caly in a low degree. For ornamental purposes they are cut into rose diamonds and brilliants. The Rose Diamond is generally made out of an octahedral crystal; is is quite flat underneath, and its upper part cut in divers little faces, usually triangles, the uppermost of which terminates in a point. The Brilliant is generally formed out of a diamond with curvilinear faces; it is cut in that form both at top and bottom; the table, or principal face, at top, being flat. The Rough Diamond is the bottom; the table, or principal face, at top, being flat. The Rough Diamond is the stone in its natural state; it should be chosen uniform, of a good shape, transprent, not quite white, and free of flaws. Black, rugged, dirty, flawy stones, and those unfit for cutting, are however pulverized, and employed to polish others, be sides being applied to various uses in the arts; and for such purposes they are in constant demand.

sides being applied to various uses in the arts; and for such purposes any ave acconstant demand.

The weight and value of diamonds are estimated in carats, each divided into halves, quarter, eighths, &c. This carat weights 3½ troy grains, or 205½ French decigrammes, and is the only weight considered uniform in all countries. The comparative value of diamonds of each easier age price of rough diamonds that are worth working, is £8 for the first carat. Hence the value age price of rough diamonds that are worth working, is £8 for the first carat. Hence the value of a rough diamond weighing 4 carats is £32; because 4 × 4 × 2 = 32. Cut diamonds are supposed to have lost half their original weight, and are therefore valued according to the square of dealer their actual weight. Thus the value of a cut diamond weighing 4 carats is £138; for 8 × 8 × 2128. This rule, however, is inapplicable to those which are above a certain weight,—the ordinary limit being 20 carats. The largest diamond ever known was brought to the King of Portugal funds at £5,644,800. Similar extravagant valuations are applied to the famous Russian one, weighing 779 carats; to the Mogul, weighing, cut, 280 carats; and to others; but it does not appear that any sum exceeding £130,000 has ever been given. The last great sale of jewels was in London on July 20, 1837, for the distribution of the Deccan booty, obtained by the army under the Marquis of Instings. On this occasion, the magnificent Nassau diamond, weighing 357 grains of the parawater, brought only £7200.

The glazier's practi diamond is a fractured portion, weighing about 1-60th of a carat, and of trapezoidal shape, set in a wooden handle. Two kinds are now in use, the common pencil, worth 18s.

DIAPER (Fr. Linge outré. It. Tela testuta a opere. Gor. Drell), a flowered linen fabric commonly used for table-linen, napkins, and other domestic purposes. It is manufactured in Scotland, the north of Ireland, and Germany. Diapers are now also made of cotton, in imitation of the linen goods bearing

now also made of cotton, in imitation of the linen goods bearing the same name.

DICE. [CARDS AND DICE.]
DILIGENCE, SUMMARY, a term used in the law of Scotland to express an expeditious process, by which performance of documentary obligations is enforced. It was formerly confined to the Court of Session, but since the 1 & 2 entorced. It was formerly connect to the Court of Session, but since the I & 2 Vict. c. 114, it may proceed before the Sheriff. The document on which it is founded must be registered in the books of the court; and the principle on which execution proceeds is, that a judgment or decree of the court has been given in favour of the holder of the document by consent of the granter. The documents thus privileged are, 1st, Regularly executed contracts, containing a clause authorizing such registration for execution, like the warrant of attorney in England. 2d, Bills and promissory notes properly framed and duly negotiated. The former of these conditional requires accurate attention to stamp designation. and promissory notes properly framed and any negotiated. The former of these qualifications requires accurate attention to stamp, designation of parties, sum, and place of payment; the latter comprehends presentment, notice of dishonour, and proper noting and protest. To authorize summary diligence, the protest, if for non-acceptance, must be registered within six months after the date of the bill; if for non-payment, within six months after the day of payment.

DIMITY (Fr. Basin. It. Dobletto), a cotton stuff, similar in fabric to fustian, from which it differs chiefly in having ornaments woven in it, and in not being the strength of the strengt

dyed. Its colour should be delicately white. In the weaving, longitudinal stripes are usually raised just above the surface of the piece, and dimities are called single

are usually raised just above the surface of the piece, and dimities are called single corded, or broad striped, according to the flatness and breadth of these stripes.

DISCOUNT is a premium paid for ready money, when, by agreement or the usages of trade, it is understood that credit is given. A bill or note is said to be discounted, when a third party, in respect of the credit of the names on it, agrees to pay its contents to the holder before it becomes due, deducting the interest, and, in some cases, commission for trouble and expense. There are certain penalties and disabilities levelled by the usury laws against pecuniary accommodations on which more than five per cent. of interest is taken [Usurv], which still, though to a very limited extent, apply to bills of exchange. A person discounting a bill, if he deduct interest at 5 per cent., receives, as shown below, more than 5 per cent. Interest on the accommodation. But it has been the practice, not only to allow discounters of bills to receive more than the 5 per cent. interest in this form, but discounters to allow a small additional sum in name of commission and expenses. The amount has been held matter of inquiry by a jury. 4th per cent. appears The amount has been held matter of inquiry by a jury. 4th per cent. appears to be the general allowance. 7s. 6d. per cent. has been found usurious where no expense or considerable trouble has been occasioned; but in cases of long and complicated accounts, 10s. per cent. has been allowed (Chitty on Bills, 99-104). At the renewal of the bank-charter (3 & 4 Wm IV. c. 98), bills at three months were exempted from the usury laws. The privilego was extended by 7 Wm. IV. and I Vict. c. 80, which enacted that, till 1st January 1840, bills and notes at not more than twelve months, or having no more than that period to run, should not be nnil, and should not subject parties to liabilities, by reason of interest charged in negotiating them. The enactment was continued to 1st January 1842 by 2 & 3 Viet. c. 37.

DESCOURT IN Artitanctic is the difference between a sum of money due at a future period, and its present value; and the rule for finding it is this:—As the amount of £100, increased by its interest at the rate and for the time given, is to the given sum or debt, so is the interest of £100, at the rate and for the time given, to the discount of the debt. Thus, to find the discount of £100 for one year at 5 per cent, we have—

which is 4s. Sed. less than the interest for the same time; the difference being in all cases equal to the saterart on the discount for the given time.

Hence the rule adopted by bankers and others in charging discount is not arithmetically correct; for as the true value of the discount is equal to the difference between the sum due and its present worth, it is equal only to the interest of that present worth, instead of the interest on the subole disk. [Interested.]

DITTO, a term derived from the Italian word detto (that which has been said),

and used in accounts to avoid repetition. It is commonly abbreviated into Do.

Dividend, that portion of any joint profit or fund which is given out to be shared or divided. It is usually expressed at so much per cent. or per pound

DIVIDEND, in Bankruptcy, is used to express the proportion (generally rated at much per £1) of a creditor's debt, which he receives from the bankrupt estate.

IN ENGLAND and IRELAND, the first dividend is declared at a meeting called and

and remarks and the last of the first of the

IN SCOTLAND, the first dividend is declared within 14 days after the expiry of

IN SCOTLAND, the first dividend is declared within 14 days after the expiry of six months from the commencement of the sequestration, and paid on the expiry of eight months from the commencement. A dividend is similarly declared and paid at every interval of four months, till the estate is exhausted, or the sequestration terminated. The commissioners may postpone any dividend till the next stated period, giving notice in the Gazette. [Sequestration.]

DOCK, an artificial receptacle for shipping, the entrance of which is generally closed by gates. There are two kinds:—Ist, Wet-docks, in which a uniform level of water is maintained, so that the business of loading and unloading can proceed without interruption, whilst the ships, being kept always affoot in still water, and sheltered from the effects of the tides, their hulls, rigging, and cables, are better preserved than in an open harbour or roadstead. 2d, Dry-docks or graving-docks, used for inspecting or repairing ships, for which purpose they are so contrived that the water may be admitted or excluded at pleasure, in order that a vessel can be floated in by the tide or otherwise, and that the water may run out with the fall of the tide, or be pumped out, the shutting of the gates preventing its return. In London and other ports, the wet-docks are generally surrounded by warehouses, and enclosed by walls; in this way the greatest facilities are given to the unshipping and warehousing of merchandise, while, at the same time, the vessels and their cargoes are rendered secure from depredation.

I. Docks or the Port of Loxpox.

## I. Docks of the Port of London.

The commerce of London, which had been gradually increasing during the first half of the eighteenth century, outgrew in the second half the existing account dation for shipping; and the port, at particular seasons, was often nearly blocked up by flects of merchantmen, many of them lying at anchor in the middle of the stream, and discharging their cargoes into lighters and barges. The only dock at that time was the Greenland Basin (now the Commercial Dock), on the south side of the river, which was used only by a few vessels in the whale fishery. The warchouse accommodation too was quite insufficient. The quays were frequently covered with sugar hogsheads, piled six or eight tiers in height; while bales, barres, boxes, and bags, were to be seen heaped together in the utmost configure and six boxes, and bags, were to be seen heaped together in the utmost confusion; and at the seasons when the East and West India fleets arrived, the delay, caused by the want of accommodation, was both harassing and expensive. Along with there want of accommodation, was both harassing and expensive. Along with thee defects, there existed an extraordinary system of pillage and depredation, carried on chiefly by lightermen, watermen, and labourers, and, in not a few instance, winked at and shared by revenue-officers, numbers of the crews, and even by the mates and captains; these again being backed by a host of publicans and receivers on shore.

These abuses led, in 1798, to the establishment of the Thames police, and about the same time to the formation of the docks; the first being the West India

Docks, for the construction of which an act was passed in 1799.

The West India Docks, situated at the "Isle of Dogs," which lies in a bend of the river between Blackwall and Limehouse, were begun in 1800, and by the end of 1802. were sufficiently advanced for vessels unloading. The entire ground occupied by them is about 295 acres; and the extent of the water area is upwards of 60 acres. capable of containing 500 large merchantmen. There are two large docks; the north or import dock, used for discharging vessels, having an area of 30 acres, the south or export dock, for loading them, having an area of 25 acres. There are besides two entrance basins, one at Blackwall, 5 acres; the other at Limehouse, 2 acres in extent; in addition to which, the Company have purchased the easily that the exist acres is the other at Limehouse, 2 acres in extent; in addition to which, the Company have purchased the easily that the exist acres is the other at Limehouse, and the easily that the exist acres is the other at Limehouse, and the easily that the exist acres is the other at Limehouse, and the easily that the exist acres is the other at Limehouse and the exist acres in extension and the exist acres in extension and the exist acres in the exist acres in extension and the exist acres in extension acres in extensi There are cut by the city across the Isle of Dogs, and converted it into a dock for wood-lader vessels. There has been at one time in these docks, on the quays, under the sheds. and in the warehouses, colonial produce amounting to the value of £20,000,000. The capital of the joint-stock company by whom they were constructed is £1,380,000; and the speculation has been an exceedingly successful one. Formerly, all ver conganged in the West India trade were compelled, by the charter granted to be Company, to unload in these docks; but this regulation is no longer in force.

The London Docks, begun in 1801, and opened in 1805, are situated at Wapping.

They consist of a western dock of 20 acres extent, a tobacco dock of about I see and an eastern dock of seven acres; the whole, with the warehouses and other erections, forming a magnificent establishment covering 71 acres, and affording access modation for about 800 ships. The tobacco warehouse covers nearly 5 acres, and can hold 24,000 hhds. There is also cellarage for nearly 70,000 pipes of wins; one of the vaults having an area of seven acres. The capital stock of the Company is DCC 955 DOC

110, 5s. 10d.; besides which £700,000 were raised by the issue of bonds. 4 per cent. interest

Last India Docks, situated at Blackwall, below the entrance to the West ass, consist of an import dock, of the area of 18 acres, and an export ving an area of 9 acres; besides which there is an entrance basin, common of 3 acres. They were originally formed for the accommodation of ships ass India trade, but they are now open to vessels from all parts. Capital 623,334, 10s. 11d.

bummercial Dock, composed in part of the old "Greenland Basin," is at Rotherhithe, and occupies altogother 49 acres, about 4-5ths of which r. It is chiefly used by vessels in the corn and timber trades. Capital 318,250; besides which, £27,600 were raised by the issue of bonds, bearing

at 4 per cent.

last Country Dock, constructed in 1807, has an area of about 64 acres. It the Commercial Dock to the south; and is chiefly frequented by vessels

d in the European timber-trade. Capital stock, £103,600.

\*herine's Docks, lying immediately below the Tower, are those nearest to They were begun in May 1827, and partially opened in October 1828, and f two basins, each capable of receiving vessels of 800 tons burden. They commodation for about 150 or 160 ships, besides small-craft; and cover an lacres; but the whole space, including that occupied by quays and ware-is about 24 acres. These docks are frequented by vessels in the East id North and South American trades; and the warehouses are so arranged ds are taken into them at once from the ship. The depth of water at ides is 28 feet in the lock; and thus ships of 600 and 800 tons can come fiver with a certainty of admission; the arrangements also admit of the being docked and undocked by night as well as by day. Capital stock, 00; besides which, the Company have raised, by the issue of bonds, £200,000 eent., and £500,000 at 43 per cent.

Frand Surrey Canal Dock is a basin at the entrance of the Surrey Canal at

ithe. There is also the Regent's Canal Dock.

II. THE LIVERPOOL DOCKS.
rst commercial wet-dock made in England was formed in 1708 at this port, lace of no consideration. It was called the "Old Dock," but having been , its site is now occupied by the custom-house. A second was constructed se middle of last century. Additions were afterwards made at various and the docks of Liverpool now form an immense range, extending about a half miles along the eastern bank of the river Mersey. These have astructed on a scale of extraordinary magnificence, and form one of those ristics of commercial greatness for which this town is unrivalled. egregate water area of the docks is nearly 100 acres; and the quay tends in length about 7½ miles. The whole, excepting the work called the s Dock," in possession of the Duke of Bridgewater's executors, is the pro-

the corporation of the town, to which they have proved a great source of having yielded a very large revenue in proportion to the money expended construction. This has arisen partly from their never having had to make lay for the purchase of land, partly from their having avoided the expense ing warehouses, but chiefly from the labour of excavating being in a great saved, owing to their area having been enclosed from the river.

IBLE SHOWING THE WATER AREA AND LENGTH OF QUAY SPACE OF THE

LIVERPOOL DOCKS.									
	Water area.	length.		Water	Quay length.				
dock and lock	17,605	Yards. 914 506	I. Wet Docks. Union dock Coburg do	Sq. yards, 9,245 23,622	Yards . 483 572				
r do		1,012	Total	462,605	13,048				
do	29,083 57,129 26,794 19,095 23,025 37,776 51,502 13,185	839 1,613 1,001 500 759 875 1,255	II. Dry Basins. Prince's basin Seacombe do George's do George's Ferry do	16,372 1,344 7,737 24,391	509 188 455 160 447 601 205				
ck do	60,824	1,092		75,485	2,565				

The Clarence, Trafalgar, and Coburg Docks are appropriated to the accommo dation of steamers, the last being exclusively for the use of the Transatlantic and Mediterranean vessels.

The following is a statement of the number of vessels by which the docks have been frequented in different years, taken at intervals, and their aggregate tomage; also the amount of dues collected thereon, and on the goods loaded and unloaded from the same. The progressive increase which it exhibits in the trade of Liverpool since the middle of last century, is, we believe, unexampled in the history of commerce :-

Years.	Vessels.	Tonnage.	Ducs.	Years.	Vessels.	Tonnage.	Dues.
1752			£1,776	1810	6,729	734,391	£65.78
1760	1.245		2,330	1815	6,440	709,849	76,915
1770	2,073		4,143	1820	7,276	805,033	94,413
1780	2.261		3,528	1825	10,837	1,223,820	128.699
1790	4,223		10.037	1830	11,214	1.411.964	151.330
1800	4,746	450,060	23,380	1835	13,941	1,768,496	217,825
1805	4,618	463,482	33,365	1840	15,998	2,445,708	197,478

The dock-dues are now extremely moderate, a great reduction having taken place in the year 1836.

By an act passed in 1825, the management of the docks is vested in a committee of 21 members, of whom 13 are appointed by the corporation, and 8 are elected from their own body by those merchants who pay each not less than £10 a-year in rates.

# III. Docks at other Ports of the United Kingdom.

The docks at the other ports, though much inferior in point of extent to those of London and Liverpool, are still works of great national importance. The principal are those of Bristol, Hull, and Goole, Leith, and Dundee.

The Bristol wet-dock is of a character different from those of London and Liver pool, being formed by digging a new course for the river Avon south of the city, and converting the whole of the old channel into one floating harbour, about sense one end of the city, and form 3 sides of a parallelogram; and there are two business of the temporary accommodation of vessels entering or quitting the harbour. The estimated expense of the dock was £300,000, but its actual cost was about £600,000. the way constructed by a company whose present capital consists of 2209 shares at £147 each; besides which a debt was contracted of £268,342, bearing interest at 5 per cent. The maximum dividend which the company are permitted to draw at 5 per cent, but it has seldom exceeded 2 per cent. The management is vested in 27 directors, of whom 9 are chosen by the proprietors, 9 by the ancient guild of merchant venturers, and 9 by the corporation of the city, in whom the dock is vested after payment of the debt and capital.

\*\*Hull pressures 3 was docks which occurry the site of its ancient fortifications:

Hull possesses 3 wet-docks, which occupy the site of its ancient fortifications; the Old Dock, formed in 1775; the Humber Dock, begun in 1807; and the Jametion Dock, connecting the two preceding, which was commenced in 1826, and completed in 1829. The area of the quays is 15,643 sq. yds.; the locks are 12 feet long, 36 feet broad, and 25 deep; and the whole water area of the three is about 26 acres, affording accommodation for 300 vessels; but this being instruction of the processing trade of the part farther works are in accommodation than the part farther works are in accommodation. ficient for the increasing trade of the port, farther works are in contemplation. Attached to the Humber Dock, which is situated at the west part of the town

Attached to the Humber Dock, which is situated at the west part of the town, is a capacious basin with its piers. At Goole, a new port, situated near two junction of the Ouse with the Humber, about 22 miles more inland than Hell, there are two wet-docks, one adapted for sea-going vessels of considerable burden, the other for the small-craft which navigate the rivers and canals.

Leith has two wet-docks, one opened in 1806, the other in 1817, each of which is about 300 feet wide, and between 700 and 800 feet long; their joint water are is about 10 acres, and they are capable of accommodating nearly 150 vessels of the size which usually enter the port. Such as draw 17 feet water can be admitted at spring-tides, but at other times the depth of the dock-sill is seldom above 14 feet. They are surrounded by well-constructed quays, upon which are created appropriate warehouses; and there are two commodious dry-docks, for the building and repairing of ships. The whole cost of the docks was £268,993, mainly consisting of advances by government, to whom £228.374 still remains due; consisting of advances by government, to whom £223,374 still remains due; though, by a late arrangement (1 & 2 Vict. c. 55), they have allowed £125,000 to be raised, and preferably secured over the dues, for the erection of additional

Besides these two wet-docks, Leith possesses a tide-harbour or basin. The ement of the whole is vested in 11 commissioners, of whom 5 are appointed Treasury, 3 by the town-council of Leith, and 3 by the town-council of righ. The port-dues annually levied on vessels and goods amount to 9: but the total revenue of the commissioners, including warehouse-feus, and ballast-dues, is about £26,500.

and ballast-dues, is about £26,500.

des possesses at present two wet-docks, King William's, of 6½, and Earl, of 5½ acres. The breadth of the lock of the former (to which is atagraving-dock) is 40 feet; of the latter 55 feet, being made of this to admit steamers. Connected with these two docks, there is a tide-hard 4½ acres. A third wet-dock, of 14½ acres, is now nearly finished, the which is 60 feet; and the harbour plan embraces another of 9½ acres, with harbour between the two latter, of 11 acres in extent. The debt created out of these works amounted, at 30th May.1840, to £230,194. The manual tof the whole is vested in a parliamentary commission: and the annual at of the whole is vested in a parliamentary commission; and the annual t of their revenue is about £16,700.

great public dockyards of this kingdom are situated at Chatham, Devoncortamouth, and Plymouth, but a description of these magnificent arsenals
of fall within our plan. They mostly contain grand basins, in which vesreceived with all their standing and running rigging; building-slips,
or repairing, rope-house, anchor-wharfs, an anchor-forge, a copper-sheathing
ry and mills; block, mast, sail and rigging, and other storehouses,—in a
all that is requisite for the construction, equipment, armament, and refitting
s of war. [Poar.]

KET, in English Law, signifies a brief in writing. In trade the term is
spplied to a short certificate, summary, or memorandum.

KET in the Bankruptcy Law of England. When the petitioning creditor
in the Bankrupt Office his affidavit of the debt, the act of bankruptcy,
s bond undertaking to pursue the bankruptcy, entry is made in a book called

s bond undertaking to pursue the bankruptcy, entry is made in a book called Docket Book," and the petitioner is said to have thereby "struck a [BANKRUPTCY.]

s, a well-known quadruped (Canis vulgaris, Linn.) varying greatly in sta-erm, colour, and the quality of the hair. Its period of gestation is 63 days, whelps, which often amount to 8 or 9, are born blind, and do not see till after see of 10 or 11 days. The growth of the animal is complete at two years; at paration of 5 years it is considered old, and the limits of its existence rarely twenty years. No trace of the dog is to be found in a primitive state of; and its parent stock is by many supposed to be the jackal or wolf, party the last, to which in many respects it has a strong affinity. "The dog is," says Cuvier, "the most singular, the most complete, and the most useful at that man has made. The whole species is become our property; each in the property of the property is the property of the property of the property is the property of the property of the property of the property is the property of the property. tration of 5 years it is considered old, and the limits of its existence rarely inal is entirely devoted to his master, adopts his manners, distinguishes and is his property, and remains attached to him even unto death; and all this 2, not from mere necessity, not from constraint, but simply from reconnais-and a true friendship. The swiftness, the strength, and the highly developed of smelling of the dog, have made him a powerful ally of man against the ssimals, and were perhaps necessary to the establishment of society. It is yanimal that has followed man over all the earth." This account, however, solely to the animal as it exists in Europe and America. By Mohammedans indoos it is regarded as impure, and neither will touch one without an m; they are, therefore, unappropriated, and prowl about the towns and s, devouring the offal, thus performing the office of scavengers. In China, s, devouring the offal, thus performing the once of several second, and puppies China, the Society Islands, and other places, it is used as food, and puppies unidered a great delicacy.

Mowing is a list of the duties payable on dogs in this country, to which 10 per cent. was y the late act 3 Vict. c. 17:—

y the late act 3 Vict. c. 17:—
ry greyhound
ry hound, pointer, or actting
paniel, furcher, or terrier; and
ery dog, where two or more
pt, of whatever denomination
me may be, except greyhounds
y other dog where only one is £1 0 0 Persons compounding for their hounds are to be charged . £36 0 0 Exemptions.—Dogs wholly kept and used in the care of sheep or cattle, provided they are not of the descriptions chargeable with the duties of £1 and 14s. above mentioned; also dogs under six months old. 080

iGER, a kind of vessel used by the Dutch in their fishings, which is similar to the Gallior; some have but one mast, others two.

DOLLAR, the most common silver coin in the world, and particularly in the western hemisphere, throughout the greater part of which it is likewise the integer of account. It is coined in various states, but the general type of the whole is the Spanish dollar, which is minted at the rate of 8½ to the Castilian mark (= 3550½ troy grains) of silver, of the fineness of 10½ dineros, that is 10½ parts fine out of 12. It accordingly weighs 417.70 troy grains, and contains 374-19 troy grains of pure silver; and, reckoning British standard silver at 5s. per ounce, is worth, when of full weight, 4s. 2½d, sterling; but its more general value, as deduced from assays, is 4s. 2d., the rate assigned to it in the proclamation issued by our government on 21st September 1838, for regulating its circulation in the West Indies. This coin is sometimes called the "hard dollar" (peso duro or fuerte); and the term "pillar dollar" is frequently applied to the pieces coined in Mexico since 1772, from their being impressed on one side with the arms of Spain placed between two pillars. The dollar is still minted at the rate of 8½ to the mark, in all the Spanish-American republics, except the Colombian. That of the United States is of nearly the same value, 4s. 2½d. containing 371½ grains of pure silver. The German and Italian dollars are in value rather less.

The dollar, being the shape generally communicated to silver in the mining

The dollar, being the shape generally communicated to silver in the mining countries, is one of the commonest forms in which that metal occurs in the markets of the world as bullion; and hence its almost universal circulation. But although nearly all the American dollars are of the same intrinsic value, they are not accounted as such in trade, a higher rate being generally given for the Spanish or pillar dollar, from its being that best known, and most readily taken by trader in semi-barbarous countries. Thus at Canton, where the circulating medium consists almost entirely of dollars, none but the Spanish or pillar dollar is received

by the Chinese merchants.

In several of the South American States the dollar of account is, in their internal trade, reckoned in small base coins; in others, as in Buenos Ayres, it is of still less value, from being estimated in depreciated paper.

DOMETT, a thin kind of flannel, of which only the weft is wool, the warp being

composed of cotton. It is chiefly used by the poorer classes; also for shrouds and the lining of coffins.

DOONCHA, an Indian plant (\*\*Eschynomene cannabina\*) cultivated in Bengal on account of its fibres, which, though coarse, are much employed there in making cable-ropes. These are generally used in India for the drag-ropes of fishing-sets, but they appear to be of too perishable a nature for the rigging of ships.

but they appear to be of too perishable a nature for the rigging of ships. DOUBLOON, the most common Spanish and American gold coin. It is of the same weight as the Dollar, being minted at the rate of  $8_2^1$  to the Castilian mark, 21 carats fine. It therefore weighs 417.70 troy grains, of which 365.49 grains are pure; and its value, when of full weight (estimating British standard gold at £3, 17s.  $10_2^1$ d. per oz.), is £3, 4s. 84d.; but its more general value, as deduced from assays, is only £3, 4s. 1d., or £3, 4s. The latter is the rate assigned to it in the proclamation issued by our government on 21st September 1838, for regulating its circulation in the West Indies. There are also half and quarter doubloons of preportional value. This coin being the form generally given to gold in the mixing countries of S. America, is, like the dollar, extensively circulated as bullion. DOWLAS, a coarse linen fabric.

DOWLAS, a coarse linen fabric.

DOWN, the soft fine feathers from the breasts of birds, particularly of the dack DOWN, the soft fine feathers from the preasts of Diras, particularly or and was kind. The most valuable is eider-down. It is plucked by eider-ducks from their breasts, in order to line their nests; and is generally obtained by the plunder of these nests. The quantity afforded by one female during the period of laying is stated to be half a pound, after being cleansed. Its lightness and elasticity are said to be such, that 2 or 3 lbs. of it, squeezed into a ball which may be beld in the hand, will swell out so as to fill a case large enough for the foot covering of a bed. Large quantities of eider-down are collected in the Danish colonies in Iceland and Greenland, and sent to Copenhagen, from whence it is exported. It is also gathered on the coast of Norway, and some parts of Sweden. According to Captain James Ross, much of what is called eider-down is obtained from the ring-duck; it is

however, equally good.

DOW, on DAU, a kind of vessel navigated by Arabs, which is met with all over the Indian Ocean. It varies in size from 5 to about 350 tons, and is extremely sharp at the bow, the deck being at least one-third longer than the keel. The planks in the smaller ones are sewed together with coir-rope; the seams are calked with cocoa-nut husks; and the bottom is covered with a composition consisting of lime and oil or tallow, which hardens under water, and protects the

com marine worms. They have a single mast, stepped a little ahead of the and raking forward, upon which is set a coarse square-sail. They have an op on the stern; the rudder is very large, and often secured by ropes only. B, a woollen fabric, generally woven thick and double milled, being chiefly They have an

regreate contains generally worth since and double limited, being emeny regreate coats.

CHMA, DRACHM, on DRAM, an ancient Greek weight, equivalent, acto Paucton, to 69 troy grains; also the principal silver coin, and money of it, of the new kingdom of Greece, where its weight is that just mentioned, replace about \$3d stayling.

value about 83d. sterling.

e British system the term dram is applied to two weights,-in apothecary's to the one-eighth part of the troy ounce, or 60 troy grains; and to the one-th of the avoirdupois ounce, or  $27\frac{1}{32}$  troy grains; the latter, however, is

FF, or DRAFT, a small commercial allowance or deduction, now nearly 1. [TARES.]
FT, a term sometimes applied to a bill of exchange or bend shows

FT, a term sometimes applied to a bill of exchange or bank-cheque. GON'S-BLOOD, (Fr. Sang-dragon. Ger. Drachenbluth. Hind. Palembang, Jaremang,) a peculiar resinous colouring principle mixed with acid and other matters, is a dark red, inodorous, and insipid substance, d from the surface of the ripe fruit of several species of palm (Calamus) inset to Hindostan, Cochin-China, and the Eastern Islands, especially Sumatra, owns of Jambi and Palembang, in which, and at Banjarmassin in Borneo, sin is principally obtained. It is exported in considerable quantities to and India; also to Europe, to which it is sent in the form of drops or tears,—a,—and of reeds or rods from 12 to 18 inches long, about the thickness of the to be included in the fronds of the palm wrapped round it with split branches. to the best. Other kinds are procured in India, Madeira, and near Cartin S. America; these chiefly occur in masses of a violet colour, and are from other trees besides that already mentioned, mostly the Dracana Draco, Pterocarpus Draco, (Linn.); while a spurious sort is often made with cot, olibanum, turpentine, and gum-senegal, dyed with various substances.
in is employed as a colouring matter, an ingredient in varnishes, and in the
tion of tooth-powders; it is now seldom used as a medicine.
WBACK, a term used in reference to those duties of customs or excise
tre repaid by government on the exportation of the commodities on which
relevied. This repayment is made to enable the exporter to sell his goods
oreign market unburdened with duties. An account of the laws and official

feeting drawbacks will be found under the heads Customs Regulations and

.WER AND DRAWEE, in the law of bills of exchange. The former is son from whom the direction to pay emanates: the latter is the person son from whom the direction to pay emanates. He active is the person be directs to pay, or on whom he draws. The expression drawe is correctly ble only between drawing and acceptance. The drawer's name must appear so bill, either in the body of it or at the end; and his liability as a party to the ompleted by delivery to a payee. A drawer, like an acceptor, is responsible as sums may be filled into blanks in stamps to which he puts his name. A against whom recourse is to be preserved, ought to have notice of non-nee or non-payment. In accommodation bills, notice is not requisite, and er may, by his own act, dispense with notice, as, where he has said he will the acceptor, and see if a bill has been paid (Chipsen v. Kneller, 4 Camp. The drawer is liable to a person paying supra protest. (Bayley. Chitty.) P EXCHANGE. NOTICE.]

GGET, a slight stuff sometimes made of wool, sometimes half of wool and thread, corded or plain, generally the last. It is manufactured chiefly in

"-ROT, a disease affecting timber, particularly the oak, employed in ship-g. It is generally produced by fungi; and it is said that any of those that monly found upon decaying trees are capable of producing the disease. The tances that are most favourable to the development of the dry-rot fungi are exercises that are most about and a subacid state of the wood; the last being coduced, especially in oak, by a slight fermentation of the sap which renthe timber, especially if the latter has not been well seasoned before being t. The first sign of the evil is the appearance of small white points, then a net-like substance radiates parallel with the surface of the timber; ser being the first stage of growth of the seeds in the fungus, the latter

right of the second of

their thallus or spawn. These last gathering strength thrust asunder the tubes their mailus or spawn. These last gathering strength thrust asunder the tubes from which the wood is organized, and completely destroy the cohesion of the tissue; and the total ruin of the timber speedily ensues where circumstances are favourable to the growth of the fungi. The prevention and cure of dry-rot is of great importance in reference to our shipping; and various joint-stock companies have been formed for the purpose of subjecting timber to preventive solutions. According to Mr Kyan, timber steeped in a solution of corrosive sublimate cannot become a new to day not a few at that disease is produced by a few at the few at the few at the disease is produced by a few at the few a

become a prey to dry-rot, so far as that disease is produced by a fungus.

DUBBER, a kind of vessel or jar made of thin untanned goat-skin, which is generally used in India to contain oil, ghee, and other liquids. Dubbers are of

almost overy variety of size.

DUCAPE, a plain wove stout silken fabric of softer texture than gros de Naples. DUCAT, a gold coin common on the Continent, especially in Germany, the general value of which is about 9s. 4d. The Neapolitan ducat, however, is a silver coin worth only 3s. 3ad. DUCK. [Poultry.]

DUCK. [POULTRY.]
DUNNAGE, a name given to the pieces of loose wood placed on the bottom and sides of a ship's hold, either to support the cargo, so that the vessel may be pro-

perly ballasted, or to provent injury from leakage.

DUTCH-LEAF, a brass substance used for making trinkets.

DUTCH-RUSH, or HORSE-TAIL, a hollow-stemmed leafless plant (Equiversity) hyemale) with a cuticle composed of pure silex, which gives it a hard surface that makes it useful for polishing wood and metal, a purpose for which it is extensively used. It is generally imported from Holland.

DUTY, a general name for a tax or impost.

DYE-STUFFS. An account of these will be found under their appropriate

heads. See also the article COLOUR TRADE.

EAGLE, the principal gold coin of the United States, weighs 258 troy grains, 9-10th fine, and contains 2321 grains pure; and, estimating British standard gold 11-12th fine at £3, 17s. 10\frac{1}{2}d. per ounce, is equal £2, 1s. 1\frac{1}{2}d. sterling nearly. The half-eagle, the most common gold coin of the States, is of proportional value. The eagle is a legal tender for 10 dollars; hence, the value of the dollar of account, reckoned in gold is 4. 1\frac{1}{2}d. sterling nearly.

the most common gold coin of the States, is of proportional value. In eages selegal tender for 10 dollars; hence, the value of the dollar of account, reckoned is gold, is 4s. 1\frac{1}{3}d. sterling nearly.

The preceding is the value of the eagle according to the act of Congress of June 28, 184, 8 modified by the subsequent act of January 18, 1837. As the former of these acts, however, produced an alteration which has exercised an important influence over the monetary affairs of the Usion. According to an act of Congress of April 2, 1792, the weight of the eagle (of 10 dollars), valued at the selection of the contents in pure gold at 3475 grains; the weight of the dollars at 416 grains, and its contents in pure gold at 3475 grains; the weight of the dollars at 416 grains, and its contents in pure silver at 5712 grains. The weight of pure gold in the agic value of grains, and its contents in pure silver at 5712 grains. The weight of pure gold in the subsequence of the collar and the relative value of gold to alive weight up to grain and the relative value of gold to alive weight the grains; the weight of pure gold in the Eagle to 232 grains, while it was still preserved as a legal tender for 10 dollars. No alteration having been made on the silver coin, the relative value of gold to silver became then nearly as 16 to 1, in place of 154 or 154 to 1, its true proportion. This was an undervaluation of silver which led speedily to its withdrawal from circulation, and to the general employment of gold, in which the value of the dollar of account was 1-10th of the new eagle, or only 4s. 14d. sterling.

Under the act of January 18, 1837, the quantity of alloy in both the gold and silver coins was affaired to the collar of account was 1-10th of the new eagle, or only 4s. 14d. sterling.

The practical effect, therefore, of the late alterations has been to lower the intrinsic value of the gold coin about 63 per cent., to substitute gold for silver as a medium of exchange and measure of value, and to reduce the general mo

EARNEST, the delivery at the time of entering on a contract by one of the contracting parties to the other, of some portion of the matter or consideration of the contract, in token that it is finally agreed upon between the parties. Thus, the person whose part in the contract it is to pay, gives a small sum, and the person whose part it is to convey goods, gives a small portion of the goods in question. A common instance is in the case of hired servants who receive a small sum or portion of the goods against. But the statute of frauds (20 Ch. 11 c. 3.8.17) no contract it. tion of wages as earnest. By the statute of frauds (29 Ch. II. c. 3, § 17), no contract for the sale of goods or merchandise in England to the extent of £10 is good without a written memorandum, unless the buyer receive part of the goods, or give something in earnest or part payment.

EAR 261 EAR

EARTHENWARE, a term generally applied to all utensils composed of earthen materials. In reference to chemical constitution, there are two kinds: Porcelain, maisting of a fusible earthy mixture, along with an infusible, which, when combined, are susceptible of becoming semi-vitrified and translucent in the kiln; and Pottery, an infusible mixture of earths, which is refractory in the kiln, and continues que. The latter comprehends several sub-species, which graduate imperceptiby into each other, as stoneware, earthouware proper, flintware, fayence, delftware, and ironstone china. The term pottery, however, is sometimes applied distinctively to the brown stoneware, made into jugs and other articles, porous vestigations of the property of the sels, and the red pans and pots in common use.

The formation of earthen vessels is an art of the very highest antiquity; and it is one which probably was carried to greater perfection than any other of the manufactures of the ancient world. It is also one which has been found in a considerable degree of forwardness in all newly discovered countries possessing the raw material,—even among people comparatively rude and unacquainted with most of the other arts which conduce to human convenience. In China, it was carried to very nearly the degree of excellence which their porcelain now exhibits many centuries before it was practised with much skill in Europe. From Asia it was brought to Greece, especially Corinth, the potters of which displayed such exquisite taste and skill, that their works were amongst the most valuable decorations in the dwellings of princes. The Greeks introduced their improvements into Egypt; and a Phonician colony is supposed to have founded the ancient Etruria, whence modern Europe has drawn models of skill and beauty.

The Romans improved the art of pottery in this and many of the other countries which they conquered; but the manufacture, nevertheless, continued stationary until a comparatively recent period, and the wealthy were supplied with porcelain almost exclusively from China. At length, however, the royal establishments of Stres, Dresden, and Berlin, produced wares which became the admiration of Europe; tet they never circulated throughout all ranks, nor effected any general change in temestic life, being limited to the use only of the noble and the rich.

In England, the manufacture of earthenware has been established from the remotest period of history, particularly in Staffordshire, where indeed the Romans are said to have had potteries; but until the beginning of the eighteenth century, it was confined to a few objects of the commonest description. In 1690, various improvements were introduced by two brothers, named Elers, who came from Nuremberg; and about 30 years later, a person called Astbury first made white stoneware, by the adoption of calcined flints in its composition. This sup was of consequence in preparing the way for the far greater advances afterwards (1760) accomplished by Mr Josiah Wedgwood (born 1730, died 1795), by whose discoveries and exertions the wares of Staffordshire were not only brought into general use in this country, to the exclusion of all foreign goods, but English pettary has since been sought for throughout the civilized world, and adopted even a places where the art was formerly prosecuted. "Its excellent workmanship, its soldity, the advantage which it possesses of sustaining the action of fire, its fine sandary, the advantage which it possesses of sustaining the action of the lands are fast impanetrable to acids, the beauty and convenience of its form, and the cheapage of its price, have given rise to a commerce so active and universal, that, in tarelling from Paris to Petersburg, from Amsterdam to the furthest part of Swelen, and from Dunkirk to the extremity of the south of France one is served the control of the south of France one is served. at every in with English ware. Spain, Portugal, and Italy are supplied with it; and ressels are loaded with it for the East Indies, the West Indies, and the continued of America."

The district in Staffordshire wherein the English earthenware is chiefly manuscreed, distinguished by the general appellation of "The Potterics," is situated on the borders of Cheshire, commencing at the village of Golden Hill, and extending more than seven miles to Lane End, and comprising the intermediate places of Revield, Smithfield, Tunstall, Longport, Burslem, Cobridge, Etruria (the seat of Mr Wedgwood's establishment), Hanley, Shelton, Stoke, Lower Lane, and Lower Deff. These were all formerly distinct villages, but the increase of the manufacture has led to the greation of an manufacture has l the has led to the erection of so many new works, that their individuality is aw lost, and the whole presents the appearance of one large town. The manufacture in England, however, is far from being restricted to Staffordshire. Porcelain has long been made at Derby and at Coalport in Shropshire, while more lately is has risen to high excellence in the city of Worcester, at Rockingham, and at

<sup>\*</sup> Travels in Eugland and Scotland by E. Faujas de Saint Fond, vol. i. p. 97.

Swinton near Rotherham. The Lambeth stoneware is perfect in its kind; and establishments for making the commoner sorts are to be found in many parts of the kingdom.

the kingdom.

"The better kind of pottery, called in this country Staffordshire-ware, is made of an artificial mixture of alumina and silica; the former obtained in the form of a fine clay, from Devoushire chiefly; and the latter, consisting of schist or fiint, which is heated red-hot, quenched in water, and then reduced to powder. Each material, carefully powdered and sifted, is diffused through water, mixed by measure, and brought to a due consistency by evaporation; it is then highly plastic, and formed upon the potter's wheel and lathe into various circular vessels, or moulded into other forms, which, after having been dried in a warm room, are enclosed in baked clay-cass, resembling bandboxes, and called \*segars; these are ranged in the kiln so as nearly to fill it, leaving only space enough for the fue; here the ware is kept red-hot for a considerable time, sad thus brought to the state of biscuit. This is afterwards glazed, which is done by dipping the biscuit-ware into a tub containing a mixture of about 69 parts of lithraps, 10 of clay, and 20 of ground flint, diffused in water to a creamy consistence, and when taken out, enough adheres to the piece to give a uniform glazing when again heated. The pieces are then again packed up in the segars, with small bits of pottery interspersed between each, and fired in a kiln as before. The plazing mixture fuses at a very moderate beat, and gives a uniform glossy coating, which finishes the process, when it is intended for common white ware.

"The patterns upon ordinary porcelain, which are chiefly in blue, in consequence of the facility of applying cobalt, are generally tirst printed off upon paper, which is applied to the plate or other article while in the state of biscuit; the colour adheres permanently to the surface when but is properly applied.

properly applied.

properly applied.

The manufacture of porcelain is a most refined branch of art; the materials are selected with the greatest caution, it being necessary that the compound should remain perfectly white after exposure to heat; it is also required that it should endure a very high temperature without fasing, and at the same time acquire a semivitreous texture, and a peculiar degree of translucent, and to old presiden, but they are rarely found on-existent in that of modern European manufacture. Some of the French and English porcelain, especially that made at Sevres and at Worester, sextremely white, and duly translucent, but it is more apt to crack by sudden changes of temperature; more brittle, and consequently requires to be formed into thicker and heavier vessels; and more fusible than the finest porcelains of Japan and China." (Brande's Chemistry.)

The annual value of the manufacture in this country may be estimated at £2,500,000, about two-thirds of which is produced in Staffordshire; and nearly the whole of this large amount consists of the labour and skill bestowed on the goods, as the value of the raw material is trifling. This manufacture is besides distinguished by other peculiarities. The Potteries' district being situated in one of our most inland counties, occasions the employment of an immense quantity of inland carriage by canals and otherwise, both for the raw materials and finished goods; while every ton of the former produces several tons of merchandise for shipping, the freight being paid, not upon the weight, but according to the bulk; snipping, the freight being paid, not upon the weight, but according to the bulk; and scarcely a vessel leaves any of our great ports, whose lading is not in part made up of these cheap, bulky, and, for these reasons, valuable articles, to this maritime country. The total declared value of the goods annually exported is now about 5700,000; but the real value is said to be about one-fourth more. Nearly one-half of these shipments is to the United States; the remainder is diffused pretty equally over all the other portions of the globe with which Great Britain has trading relations. [Porgetalix]

ons. [Porcelain.] EASTERN or MALAYAN ISLANDS, an archipelago lying betwixt the continents of Asia and Australia, and stretching from the W. extremity of Sumatra tinents of Asia and Austrana, and stretching from the W. extremity of Sumairs to the island of Papua or New Guinea; nearly all of them, with the exception of the Philippines, being situated within 10 degrees of the equator on each side. Among them are 2 islands of the first rank and size, viz.: Borneo, and Sumatra; of the second rank, Java; of the third, Celebes, Luzon, and Mindana; and of the fourth rank, Bali, Lombok, Sumbawa, Jindana, Flores, Timor, Ceram, Booto, Gilolo, Negros, Samar, Mindoro, Panay, Leyte, and Zebu. The smaller ones are numberless. Population vaguely estimated at 15,000,000.

numberless. Population vaguely estimated at 15,000,000.

The Eastern or Malayan Islands are the only portions of Asia situated under the equator, and, like other topical countries, enjoy heat, moisture, and a luxuriant vegetation. They are throughout of a mountainous nature, and the principal chains volcanic. There is a general uniformity climate and in productions; but on a closer view it is found that the western and eastern divisions possess distinct characters. In the western division, the productions are of a higher order of utility, and rice forms the principal food of the inhabitants. The eastern is less fertile, and the inhabitants derive their chief sustenance from the pith of the sago tree. The portion of the latter, however, betwirt long, 194° and 130° E. excels in the finer spices; and in this part the character of the monsoons is reversed; the easterly monsoon being here rainy and boistens, and the weterly, dry and temperate. There are two aborignal races of inhabitants in the archipelage; aboven people, with lank hair, inhabiting chiefly the W. division; and a negro race, black, with frizaled hair, inhabiting chiefly the E. division; the former displaying nearly the same superiority over the latter that the whites do over the negroes of Africa. The women of these islands, more especially of Java, are, on shore, almost the sole merchants and brokers, the men interfering litte, particularly with retail business. The Wadjo-Buggeses are the chief carriers of the archipelage.

r departments of commerce are conducted by foreigners, mostly Chinese, Euro-neir decembants, and natives of India and Arabia. Of the Asintic traders, the Chinese the most useful, and appear to stand nearly in the same relation to the natives that the o the barbarians of Europe in the middle ages; the advantage in respect of treatment

the most userus, and appear to stand nearly in the same relation to the instrict matter of the harbarians of Europe in the middle ages; the advantage in respect of treatment ever, decidedly in favour of the former.

tern Islands, and more especially the Moluccas, or Spice Islands, have, at different peths subject of rivalry and contention among the Portuguese, English, Spanish, and he Portuguese having, by degrees, been shorn of their maritime power, and the attention and the English gradually absorbed by their immense empire on the continent of India, these cepting the English settlements in the Straits of Malacca), have long been occupied Spanish and Dutch. The Spanish possessions are the Philippines. The Dutch have bused Java, the Moluccas, and some others, and hold millitary occupation of leading froughout the archipelago, over the whole of which indeed, excepting the Philippines, a kind of sovereignty. The Dutch possessions are divided into seven governments; the seat of the governor-general, and Sumatra, Amboyna, Banda, Ternate, Macasari, During the last war, the British deprived the Dutch of Java and their other prinments; but the whole were restored at the peace in 1815; and in 1825, Bencoolen and Artish settlements in Sumatra were exchanged with the Dutch for Malacca. Java, seemson of the British, was materially improved, and its restoration has ever been mante, both on account of the intrinsic value of the colony itself, and of the admirable fits capital, Batavia, as an emporium for the whole archippingo.

internally diffused throughout the Eastern Islands, and in 1818 the total produce, internally diffused throughout the Eastern Islands, and in 1818 the total produce, internally diffused throughout the Eastern Islands, and in 1818 the total produce, on account of the intrinsic value of the colony itself, and of the admirable fits capital, Batavia, as an emporium for the whole archippingo.

Internal Production of the intrinsic value of the colony itself, and of the admirable fits capital, Batavia, as

mented, and, after fully supplying the markets of India and China, a large quantity is sported to Europe, where it has leasened the demand for Cornish tin. On the south sats of Borneo the diamond is found. The vegetable productions are of the most varied, many of them are common to all tropical countries, but not a few are peculiar to salone. Java is accounted the rice granary of the archipelago, and it besides proe and sugar in large quantity, with some indigo. Black pepper is produced in greater in Sumatra, particularly the west coast, than in all the rest of the world. The nutmeg agnout almost the whole of the Moluccas; but the avaricious policy of the Dutch has y successful in confining it to the small group of the Bandas, and the clove to the laiand a, where they are both preserved as government monopolies. The chief other produces islands and the adjoining seas are timber, bamboos, rattans, antimony, camphor, ripang, bird-nests, shark-fins, and tortoise-shell. The fisheries are valuable, partithes ease of the western parts of the archipolago.

merce of the Eastern Islands is considerable. An intercourse has always subsisted mote maritime nations of Asia, but the most extensive has always subsisted mote maritime nations of Asia, but the most extensive has always ben with China, curse with Europeans is effected chiefly through the medium of Batavia and Singapore, sat emporiums of the Eastern Islands. The imports received from China in exchange ductions of the archipelago consist principally of tea, cotton stuffs, and porcelain, all quality; and from Europe, cotton manufactures, particularly chintzes of moderate gaudy patterns, white cottons, cambrics, and imitation bandanas; also light cheap I showy culours, and low-priced glassware, mirrors, and earthenware. Under the heads to apost, and Patterprivale, a fuller account is given of the Islands more particularly pean influence. The chief other islands, with their ports or towns, are the following: a. Dutch Towns.—Sambas, Pontiana. Native Towns.—Borneo, Montr

Dutch Towns .- Sambass, Pontiana. Native Towns .- Borneo, Montradok, Mampawa, ain, Pasir Town. s. Macassar, Kema, Gounorg Tela, Bool, Palos, Waja Tannete, Mero, Boola,

ISLANDS. Soolog

A, on Spice Inlands; Ceram, Amboyna, Banda, Ternate, Goram, Gilolo, Tidore. Dutch Twen.—Amboyna, in the island of that name.

Mat chiefly employed throughout the Eastern Islands are those of China. The currency

sechants is commonly the Spanish dollar, but in Java the Netherlands florin.

al and political condition of the inhabitants of the Eastern Islands has been much deby the evil effects of European influence as exercised by the Dutch; and by their turbulence, owing to the defective power of the sovereign, the ill-defined succession to the universal prevailence of piracy, and the in-fficient protection of commerce and i monopoly of trade by the petty chiefs, with all their arbitrary dues and extortions.

INDIA COMPANY, an association originally formed for the sole purtrading to Hindostan and the neighbouring regions; but who, by a combination of circumstances, have established themselves as the sovean immense empire, extending over the principal part of those countries, sining upwards of 100 millions of people.

the first dawn of maritime enterprise in Britain the trade of India was ated as its grandest object. Into the sanguine conceptions formed on this zere entered, no doubt, a considerable degree of illusion. Yet there were neces which, even at that early stage of mercantile adventure, threw a peculiar lustre on the trade of India. The staple articles consisted of finer and richer fabrics than any that had yet been produced in the West; diamonds, pearls, jewels the most beautiful and brilliant; also spices the most fragrant and grateful to the senses. The great scale, too, on which operations were conducted, and the large fortunes accumulated in certain instances, gave to this traffic a character of grandeur not belonging to the smaller transactions which took place within the limits of Britain or of Europe.

The exclusive right to the navigation to India by the Cape of Good Hope was claimed by the Portuguese, the original discoverers of the route in 1497, and then the most powerful maritime state. This claim being sanctioned by the Pope, and somewhat in unison with the laws generally admitted in that age respecting maritime than the control of the contr time discovery, the early attempts of the English to participate in the Indiaa trade were directed first to the exploring of a passage by the N. W. coast of Asia; and next to the opening of an intercourse with India across Russia and Persia; and next to the opening of an intercourse with india across Russia and Persa; and under Willoughby, Chancellor, and others, much capital and enterprise were expended in vain on these arduous undertakings (1528, &c.). The next attempts were made by Cabot and others by the N. W. passage round the arctic shores of America; but the results were alike unsuccessful. At last Drake conceived the bold design of penetrating into the South Sea; and, having equipped a fleet, he accomplished a passage through the Straits of Magellan, and arrived in 1579 at the Moluccas, where he first began that commerce with India which has aline been carried to so great an extent. Drake's return to England in 1890 was halled carried to so great an extent. Drake's return to England in 1580 was hailed with exultation by the people; and his success encouraged Cavendish and other commanders to tread in his footsteps, while another route, projected by the Mediterranean and Persian Gulf, was accomplished by a different body of adventures, including Newbery and Fitch, in 1884 and 1885. Meanwhile, England having rises to the first rank among maritime states, the awe inspired by the power of the Portuguese became materially lessened; and in 1591, three ships were despatched under Lancaster and others by the Cape of Good Hope. He visited Sumatra, Penang, Ceylon, and neighbouring places, and returned in 1594; but the issue of this expedition was, upon the whole, unfortunate, and for some time chilled the ardor of the English. On learning, however, that the Dutch had sent out four vessels, they were again inspired with emulation, and an association, formed in 1599, sub-

they were again inspired with emulation, and an association, formed in 1899, subscribed £30,000 to be employed in fitting out three ships for the Indian trade. This body in 1600 merged into one on a grand scale, having at its head Goorge, earl of Cumberland, with 215 knights, aldermen, and merchants, who constituted the "Governor and Company of Merchants trading to the East Indies."

The Company received a charter for 15 years from Queen Elizabeth, and were invested with the ample privileges which it was then customary to bestow on mercantile associations. They began on the footing of a joint-stock company, though, as the subscribers were slow in paying up their shares, a certain number of the more zealous took the concern altogether into their own hands. They expended \$\frac{1}{2}\text{5.3.73}\$, of which £39.771 were invested in shipping £29.742 in bullion, and £6800 £75,373, of which £39,771 were invested in shipping, £28,742 in bullion, and £6860 in goods. It was the wish of the court that Sir E. Michelborne should be commander; but the merchants intimated their resolution not to employ gentlemen, "but to sort their business with men of their own quality." They accordingly appointed Lancaster, who sailed, 2d April 1601, with five ships, varying from 130 to 600 tons; and after visiting Acheen in Sumatra, and Bantam in Java, returned in 1603. Betwixt 1603 and 1612, seven other voyages were undertaken, making in all eight expeditions, the result of which was judged, on the whole, to be prosperous. The commanders of these expeditions appear, like most of the early navigators, to have sometimes conjoined the different occupations of trade and piracy. Their principal object was to obtain perspectives and the second control of the early navigators, to have sometimes conjoined the different occupations of trade and piracy. principal object was to obtain pepper, cloves, nutmegs, and other spices in the Eastern Islands, their chief settlement being Bantam; and the continent of India was not visited until 1611, when Middleton reached Surat. In 1612, the Mogul allowed them to establish factories at Surat, Ahmedabad, Cambay, and Gogo. Shortly afterwards, a regular annual intercourse with India was established. chiefly at Surat; and the most valuable possessions in the Eastern Islands having been wrested from the Portuguese by the Dutch, were less visited, until at length the greater attractions of the continent induced the Company gradually to reinquish all their insular stations except a few in Sumatra. The factory at Surat remained their chief seat on the western coast until 1687, when the presidence of the other settlements was transferred to Bombay, an island which had been obtained by Charles II., in 1662, as the dowry of the Infanta Catherine of Portugal. The Company's trading stations on the E. or Coromandel coast were held subordiBantam until 1640, when they obtained the permission of a native chief erection of Fort St George at Madras; which place was formed into a prein 1654. The establishment in Bengal was founded somewhat later than ors. In 1656, through the influence and patrictism of a physician named ton, who had been professionally useful to the Nabob of Bengal, permission tained to erect a factory at Hoogley, on the Ganges. From this time ships at to Bengal every year, but its commerce was still considered secondary of Coromandel, and made subject to the presidency of Fort St George. Calras purchased in 1698; and in 1707 it was raised into a separate presidency. Company, for some time, were little more than an associated body of private arers; the governor and directors merely receiving the funds contributed by dividual, managing them according to his suggestion, and accounting to the proceeds. But in 1612, by representing the complexity and inconvenience out of this arrangement, they prevailed upon the merchants to unite into a seck company, where the whole sum subscribed was placed under the control directors; and a dividend made, conformable to the general results of the It has been alleged, however, that when zeal was no longer stimulated by nal advantage, the transactions were not conducted with the same economy, added less advantageous returns. The Company afterwards involved their in the confusion of different interests. An addition to their capital being me to time required, was procured by a new joint stock, and sums were bed by fresh bodies of adventurers, which were to be separately managed. y the year 1650, four distinct subscriptions were formed. Meantime, the were harassed not only by the competition of interlopers, but by demands sepectable merchants to be admitted to a share of this lucrative traffic. The less of commercial as well as of political liberty widely pervaded the nation; vant and Muscovy trades had been thrown open with the happiest effects; was urged that equal benefits would accrue from opening to the nation in 1 that of India. In 1635, a new association, headed by Sir W. Courten, ad permission from the king, who was allowed a share in the adventure, to k in an independent trade with that country. The concern, however, was all conducted, and could not make head against the hostility of the Company, gth the privilege was withdrawn; but the directors agreed to incorporate pital with their own, forming what was termed the United Joint Stock. Its etors, however, were in 1655 empowered by Cromwell to resume a separate Tee. Jealousies were roused to the highest pitch; and after several warm sions, it was agreed that the exclusive system should be fully re-established, at the different stocks which had led to such confusion should be consolidated this time the transactions were carried on, if not in a more profitable, at least resystematic manner. A charter granted to the Company in 1661 authorized to make war or peace with any prince or people that were not Christians." ing a course of years from this date, though the Company laboured under rassment, the prosperity of the country enabled them to extend their com-Their outward investment in goods and bullion, which in 1622 did not £65,000, rose in 1673 to £228,000. This apparent success produced the effect of exciting emulation among the rest of the community; and the project w joint stock was (1683) for some time entertained. The Company, notwith-ag, had still influence enough in 1693 to procure from the crown a charter for which authorized them to extend their capital from £756,000 to £1,500,000; • House of Commons, in the same year, passed a vote directly annulling this In 1698, a bill was brought into Parliament for the establishment of another my. This measure was not, however, founded upon a liberal basis. It in no three open the trade, but merely transferred the monopoly from one body ther, and a direct injustice was committed by allowing the new association mence their operations immediately; their predecessors being by their charter d to a notice of three years before their exclusive trade should cease. Finally this was the real source of their too ample privileges—the new company to advance to government £2,000,000 at 8 per cent. Their means being yerippled, they were only able in their first voyage to complete an investment 3,000, while their rivals sent out one of £525,000. The old company also their affairs with increased prudence; and by their great experience I themselves superior to their new competitors. The most violent dissensions out in India between the rival associations, each representing the other in scheet colours to the native princes, who were much disposed to listen to the unts of both. Hence arose an apprehension that the very existence of British

trade in Iudia was in peril; and a sense of mutual danger induced the to agree, in 1702, to a compromise, and to act thenceforth under the tit United Company of Merchants trading to the East Indies." God appointed arbiter, and on the basis of his decision was formed a govern posed of a Court of Proprietors for general purposes, and a Court of I details. Seven years were allowed for each company to wind up its af end of which period (1708), the act 6 Anne, c. 17, was passed, prolocharter to 1729, and obliging the United Company to advance £1,200,00 ment without interest, which, when added to the former loan at 8 per the amount to £3,200,000, and reduced the rate to 5 per cent. upon advance. This act may be regarded as the foundation of the privileges of Company.

The exports, in the early part of the 18th century, consisted chiefly and the imports of Indian silks, piece goods, and other products. course with China was opened so early as the year 1635; but the long prosecuted irregularly, and on a very limited scale. In 1678, the possessed factories at Taywan in Formosa, and at Amoy. At this peri imports from China were silks and porcelain, and tea did not become to commodity until 1706, previous to which time they had been forced to rintercourse to Canton. In 1715, the intercourse with the Chinese a character of a regular trade, and ships were despatched from Englan easons having each a supergrapt to conduct the sales and nurchases.

seasons, having each a supercargo to conduct the sales and purchases. In 1709, the Company's dividend was 8 per cent., which was increased to 9 per cent.; and in 1712, the charter was again extended to 1736. dividend was increased to 10 per cent., but reduced in 1722 to 8 per cent a strenuous effort was made by petitions from the chief mercantile tow the Indian trade thrown open; but the Company defeated this appliprocured a further extension of their charter for 33 years, to 1769, on sion they gave £200,000 to the public, and agreed to reduce the intendebt to 4 per cent. In 1743, they advanced £1,000,000 to governme cent., and obtained an extension of their charter from 1769 to 178: general reduction of the interest on the public debt took place in 11 the whole debt of £4,200,000 was reduced to 3 per cent., and they were to borrow, by the sale of annuities to that extent, and did borrow accordingly.

At this time (1749), the circumstances of the Company underwent portant change. At first they attempted nothing more than to maint for the accommodation of their agents, and places of deposit for their is marauding character of the native princes afterwards rendered it is fortify these stations. But though some passages in the Directors' corn in 1689 indicate a desire to make territorial revenue one of the Compan of emolument, yet down to 1749 they had acquired only a few smaround Bombay, Madras, and Calcutta. The war which then broke Carnatic had the effect of converting them into a military power, and them, after various struggles, virtual sovereigns of that part of the coumore memorable results arose out of the war in Bengal, and the victor in 1757, when they obtained the Dewannee, including the real occupantorium of the company by treaty carnotic particular than the whole of Great Britain. The so these territories having been confirmed to the Company by treaty extraordinary sensation was created, and both themselves and the na inspired with an extravagant idea of their wealth; their stock rose a dividend was voted of 123 per cent. These treasures, however, an object of jealousy and desire, both to the people and the govern question was mooted whether any body of subjects could exercise a independent of the supreme power; nor were ministers slow to pronous king must be the real and only sovereign over every territory conque British arms. This alarming claim was, for the time, evaded by an made in 1767, that the Company should annually pay £400,000 into the and reduce their dividend to 10 per cent; upon which they were allow years to retain their Indian acquisitions. In 1769, a similar arrantended their power five years longer; but at this epoch a disastrour arrived in their affairs. The revenues of the conquered provinces, considerable, were found inadequate to defray the expenses of the war. Ali, in which they were then engaged, and to meet the rapacity of their set.

the excriptant dividends which the proprietors thought themselves entitled to demand. Their affairs were now (1772) in a state of extreme embarrassment, which they in vain endeavoured to mitigate by loans from the bank, first of £00,000 (July 15), and then of £200,000 (July 29). They were under the necessity of stating to government (10th August 1772) their absolute want of an accommodation to the amount of £1,500,000. This application placed them entirely at the mercy of the minister, who determined, indeed, after some hesitation, to grant their request, but under conditions which might promote both his own influence addthat of the crown. His terms were, that the Exchequer should lend £1,400,000 at 4 per cent., and forego the stipulated annual payment of £400,000 till that debt were discharged. In return, the Company were not to divide above 6 per cent. till that object should be accomplished; and on their extrication from difficulties, were to pay to the revenue three-fourths of their surplus receipts at home. The later point was loudly denounced by the Directors as oppressive; but, in fact, it proved wholly nugatory, since the relief from embarrassment and the possession of a surplus were never realized. The minister followed up this measure by another still more offensive, regulating their constitution, both at home and in India,—in particular, requiring the appointment of a governor-general, with four councillors, and a chief-justice with three judges, subject to the approbation of the cabinet. The remonstrances of the Company against this measure were carried into effect by two acts nassed in June 1773.

Tangements were carried into effect by two acts passed in June 1773.

The debt to government was discharged in 1777, when the restriction on their dividends was of course removed; and in 1781, a new agreement was made, by which £400,000 were accepted by government in discharge of all former claims, and the charter extended to 1794. The dividend being at that time 8 per cent, it was also stipulated that a certain share of the surplus profits should accrue to the public; but the state of the Company's affairs rendered the latter provision of no

Talue.

Meanwhile the Directors were actively endeavouring to repress the disorters which began to appear in their Indian possessions. It was with this rise chiefly that Clive went out a second time in 1765, though circumstances soon afterwards led also to a vast extension of their territorial property. The two risary objects of his mission were to put an end to the exaction of presents by British officers from the native powers, and to repress the internal trade, in a great measure monopolized by them, which had been the source of accumulated evils. The first of these measures he enforced with rigour. The latter, however, he is said to have partially connived at, till the repeated commands of the Directors left him so choice but to perform his duty. Affairs, nevertheless, remained in extreme disorder; and the rovenue had, in no degree, answered the expectations of the Company. On the resolution being formed to appoint a governor-general, Parliament nominated Warren Hastings. The choice was entirely approved by the proprietors; and from that gentleman's splendid talents and great experience in Indian affairs, the happiest results were expected from his clevation to the supreme government. His administration lasted from 1772 to 1785; and the various framactions by which it was marked excited in Britain a very intense interest, and gave rise, after his return, to some of the most memorable proceedings in the records of 'arliament, though they did not permanently affect either the extent of the British power, or its relation to the native states. During Mr Hastings' someonet, the revenue had been somewhat increased, but the debt had been agmented in a greater proportion. This, however, had resulted from the wars in which the Company were involved, particularly that with Hyder, to which Ir Hastings could scarcely be considered a party. The violent clamour against him led to his impeachment before the House of Lords, and his trial lasted from 1766 to 1795, in the course of which it appeared that, if he had not been free fro

all the charges; and the Company granted him a considerable pension.

The affairs of India had meantime been made the chief ground of debate in Parliament betwixt the two great political parties. Mr Fox having obtained an accordancy in Parliament, brought in his memorable bill, by which nearly the whole government and patronage of India would have been taken from the Company, and vested in the Commons. It was passed without difficulty in that house; but through the influence of the king, it was rejected by the Lords. Mr Pitt obtained office shortly afterwards, and by means of his exertions an act was passed in 1784, which made a material change in the administration of India, by the estab-

lishment of a new body, invested with high powers, called the Bosri the functions of which will be immediately explained. The act contains injunctions for the remedy of the evils whence the Company's embarrass supposed to have arisen; in particular, to renounce all schemes of we quest, declaring that " schemes of conquest and extension of dominic are measures repugnant to the wish, the honour, and the interest of tin order to fulfil the objects of the act, Lord Cornwallis was appointed general in 1786. Animated by the purest patriotism and integrity, at with a sound judgment, he perhaps did not possess those comprehe which form the complete statesman. In undertaking to place on a basis the financial and judicial systems of British India, he was guided decidedly benevolent. But his arrangements in some cases proceeded imperfect knowledge of the actual state of the country; and he applies founded upon abstract theory and English practice to a people in prejudices had taken deep root. The sanguine expectations forme administration were therefore in a great measure disappointed. He was conformity with his instructions, to abstain from aggression and conque form, yet he allowed himself, on somewhat slender grounds, to be draw tilities with Tippoo, which added a considerable part of Mysore to the possessions, and laid the foundation for other conquests on a still grant The result, on the whole, has been, that, instead of "conquest and e dominion" being abandoned, it was from this time that, in the mode  $\alpha$ territory, the Company dispensed with mercantile intrigue, and began

more of a purely military character.

In 1793, the charter was renewed (33 Geo. III. c. 52) for 20 years. In 1793, the charter was renewed (33 Geo. 111. c. 52) for 20 year same year, the public debt of £4,200,000 due to the Company was the 3 per cent. stock; but as £2,992,440 of this debt had been previousl became holders to the extent of the balance only, viz. £1,207,560, which was not paid up until some years afterwards. At this period the amounted to £8,225,628, the expenditure to £7,007,050, thus yielding of £1,218,578; and the debt was reduced to £7,971,665. This state became the subject of vehement declamation in Parliament and elsevithe Act after directing respect to  $\frac{1}{2}$  divided of 10 per cent with the Act, after directing payment of a dividend of 10 per cent., with more eventually from a separate fund, and providing a sinking fund of per annum, gravely appropriated an equal amount to be annually the British Exchequer; besides contingent sums of "surplus profits," to be applied in a similar manner. It may be almost superfluous to state golden dreams were never realized. The hostilities against the Free commenced in 1793, led to their being entirely stripped of their Indian s but though annihilated as a separate party, they continued to intrigunative princes, particularly Tippoo. This led to the Mysore war of destruction of that sultan, and the complete breaking up of his territory the Mahratta war commenced, the most important of all in which th have ever been engaged. Amidst these extended operations, the nave ever been engaged. Amidst these extended operations, the revenue soon disappeared; and it was not found convenient to make two payments of £250,000 each to the public, in the years 1793 and 1797, a deficiency occurred, which continued till 1811, although, by the of territory in the interval, the revenue had increased from about 8 lions sterling. In 1810, the Company obtained temporary assistance public, by the advance of £1,500,000 in Exchequer bills. They agai accommodation in 1812, by a loan of £2,500,000: this last was liquids nual payments, and finally discharged in 1822.

In 1808, the Company began to grant licenses to the owners of India.

In 1808, the Company began to grant licenses to the owners of Indi or "country ships," to trade between India and China. This traffic, conducted quite distinct from the transactions of the Company, soon considerable importance. The exports of the country traders, consistin opium and cotton wood, considerably exceeded in value their imports of the chips hand the shipments of the by the Company and while, on the other hand, the shipments of tea by the Company wer greater value than their outward investment. The balance was therefor through the country traders, by means of bills drawn by the Company at Canton upon the Bengal government, and to a small amount also on of Directors in London. Previous to the great extension of the country tea was principally paid for with bullion exported from Eugland,—the goods, which principally consisted of woollen cloths, with a small quant being wholly inadequate to that purpose.

, the act 53 Geo. III. c. 155, was passed, which renewed the charter for \$120 years, from April 22, 1814. By this statute the trade with India on open to the public under certain regulations; while that to China, as trade generally, was reserved exclusively to the Company. At the the territorial and commercial branches were separated, as well as all sunsected with them. During the 20 years embraced by the charter, there he Nepaulese war, 1814 and 1815; the Pindarce war, 1817 and 1818; the war, from 1824 to 1826; besides others on a smaller scale, including Bhurt-26. Most of these operations led to an enlargement of territory, and conto an increase of revenue, but likewise, as before, to a corresponding? expenditure and debt; during the Burmese war alone the debt being 1 by the sum of £13,007,823.

the trade to India was thrown open in 1813, it was confidently stated, in thich the Directors forwarded to the Board of Control, "that all the as then entertained by British merchants as to the wished for opening dian trade were groundless and delusive; that those who should act if the trade were opened, would be sure to experience ruin, loss, and ment; and that the abolition of the Company's commercial privileges a effect the extinction of the whole of the present Indian system." Noted by this statement, the merchants at once entered into the new trade, and the following table, showing the progress of both parties, well the effects of the chance:—

Value of the principal Exports from Great Britain to all places Eastthe Cape of Good Hope (except China), in the Years 1814, 1823, and tinguishing the Private Trade from that of the East India Company.

	18	14.	18	23.	1832.		
	Company.	Private.	Company.	Private.	Company.	Private.	
le ought& unwrought ous st and yurn and cutlery spht and unwrought ufactures. actures amufactures.	# 434 23,962 17,778 2,963 11,720 93,245 17,167 246 11,297 235,151 412,575	£ 49,588 29,638 91,702 7 65,460 15,163 69,836 6,267 18,079 260,882 20,213 422,297	£ 90,055 1,496 6,087 36,402 1,894 29 1,328 85,649 235,620	£ 97,188 68,169 1,128,468 16,993 122,167 76,176 132,559 19,130 25,742 115,997 221,489 933,627	£ 11,180 268 12 1,060 11,264 3,012 5,341 455 308 37,801 78,902	£ 87,606 178,036 1,531,125 309,719 100,087 71,025 141,681 43,715 25,159 149,949 199,708 763,283	
Total	826,558	1,048,132	458,550	2,957,705	149,193	3,601,093	
	£1,874,690		£3,4	16,255	£3,750,286		

seding table shows, that notwithstanding the great reduction in the prices the commodities which make up our export trade with India, the value ments was doubled within the 18 years from 1814 to 1832, while in itons, twist, and yarn, the increase was eighteen fold; an increase the hy of notice as occurring with regard to a species of manufactures for of which we were not many years before dependent upon the looms of Hinnor a comparing the Company's with the private trade, it will be observed, the former progressively decreases, the latter rapidly increases. Indeed, apany's exports include military stores as well as merchandise, it may have virtually expired in the year 1825, in which year the value of the orted by them amounted to only £73,000. These results, viewed in conhithe fact, that for not a few years prior to 1814 little alteration had a their exports, showed conclusively that the increase was owing entirely vity of the private traders.

times of a large corporation like that of the East India Company to commercial dealings being now apparent, Parliament had little hesitation, at upon to legislate on Indian affairs in 1833, in not only abolishing their of the China trade, but in preventing them from carrying on any operations whatever, and of restricting them to the administration of territories. This change was effected by the three acts of 3 & 4 Wm. IV. and 101. The first is entitled An Act for effecting an Arrangement with

the East India Company, and for the better Government of his Majesty's Territories, till April 30, 1854; the second, An Act to regulate the T China and India; and the third, An Act to provide for the Collection and I ment of the Duties on Tea. The general amount of the provisions of the was to throw open, for the first time, the countries to which they relate, the enterprise and capital. Down to 1813 both China and India were as completed against the people of this country generally as if they had been bestile. against the people of this country generally, as if they had been hostile. The charter of 1813 diminished, to a certain degree, this restriction, by the ships of private traders to resort to India, and, more recently, regult the Indian government permitted a limited extent of land for indigo ple to be held in India by persons who were not natives; while trade was lie the Company between China and India. But much of this was upon so and no relaxation of the monopoly of the trade between China and Engl ever been conceded.

CONSTITUTION AND PRESENT CONDITION OF THE COMPANY.

The government of the East India Company's territories is composed of the Government and the Executive Government in India.

The Home Government consists of, 1st, The Court of Proprietors; 2d, T

of Directors; 3d, The Board of Control.

The Court of Proprietors elect the Directors, and make by-laws, which a ing in all matters not regulated by Act of Parliament. General courts quarterly, in March, June, September, and December, at which no one present unless possessed of £500 stock; and the proprietors rate acco the amount which they possess. The lowest sum which entitles a pt to a single vote, is £1000 (of which he must have been in possession preceding 12 months, unless such stock was obtained by bequest or me £3000, two votes; £6000, three votes; and £10,000, four votes. No greater of votes can be given by any one proprietor. The number of proprieto entitled to vote was 1976; of which 54 possessed each four votes; 50 each 370 each two; and 1502 had single votes.

The Court of Directors consists of 24 proprietors, who are elected for for x going out annually by rotation. They are re-eligible, and generally six going out annually by rotation. They are re-eligible, and generally elected at the expiration of a year; thirteen form a court. The qualifies a seat in the direction is the possession of £2000 stock. The election take a seat in the direction is the possession of zero succession on the second Wednesday in April in each year. The Directors elect a chairman and deputy-chairman. The court from their own body, a chairman and deputy-chairman. The court the whole affairs of the Company, subject to the superintendence of the Control. They nominate the governors of the presidencies, subject to the of the crown. They can recall the governors, or any other of their servar pendently of the Board of Control. Such despatches as that Board should be secret, are forwarded to India by a Secret Committee, which consists of the chairman, deputy-chairman, and the senior member of the control of the chairman of the senior member of the control of the chairman of the senior member of the chairman of the senior member of the chairman of the These all take the oath of secrecy, and form the channel through which a mitted the orders and instructions of the Board on all matters relating t peace. The Directors are allowed an appeal from the Board of Control to in council; which, as Mr Mill observes, is little else than an appeal from to himself, and has never in practice been resorted to.

The Board of Control consists of six members, among whom must be the cellor of the Exchequer and a Secretary of State; one of which high off pointed to act as president, does in fact exercise nearly the whole power Board. Its functions are described in Mr Pitt's act of 1784, somewhat va the following terms:-" From time to time to check, superintend, and or acts, operations, and concerns, which, in any wise, relate to the civil or government or revenues of the territories and possessions of the United (in the East Indies." They are authorized to inspect all correspondence spatches to and from India, and the proceedings of the Courts of Proprie Directors ; also to have access to all documents belonging to the Company have the power to alter and amend the instructions which that body sen their servants; and in certain special cases, as has just been noticed, can orders directly through a secret committee of the Directors, who act as a channel of their communications. The Board of Control is now almost governing power; they direct all the grand measures, nominate the com in-chief, and influence the other important appointments. They also p courtesy a large share of the general patronage; the president, who is a minister, is virtually secretary of state for India, and in Parliament is held accountable for the proper administration of the affairs of that country.

The Board of Control and Directors have, on the whole, worked together with a greater degree of harmony than might have been expected from an independent and ill-defined jurisdiction. It is admitted, however, that the details of Indian affairs have been generally administered by the Directors without vexatious or oppositive interference from the controlling authority.

The establishment of the Company in England, in 1835, comprised 494 persons,

whose salaries and allowances amounted to £134,454.

THE EXECUTIVE GOVERNMENT IN INDIA is administered at the three presidencies, Bugal, Madras, and Bombay. In the first, the government consists of a governor-gueral and four councillors; and at the two others, of a governor and three councillors. The commander-in-chief is generally a member of council. The governor-general has a controlling power over the governor-soft Madras and Bombay. The making and enforcing of laws in the respective presidencies is vested in the governors in council, subject, in certain instances, to the consent of the suprement of indicature the governors and in all cases to the consent of the suprement. court of judicature, to register these decrees; and in all cases to the approval of the Board of Control and Court of Directors. Two systems of judicature exist in India,—the Queen's supreme courts, whose jurisdiction extends over Europeans generally, and affects the natives only in and within a certain distance around the several presidencies; and the Company's courts, in which there is a mixture of European and native judges.

# THE COMPANY'S TERRITORIES.

The Company's dominions, besides the presidencies of Bengal, Madras, and Bombay, and the territories from time to time annexed to them by cession or conquest, comprise numerous tributary or protected states, the princes of which schowledge the supremacy of the British government. According to the last edition of Mr Hamilton's Indian Gazetteer, the area and population of the whole, including the states in Hindostan still independent, are as follow:—

	Sq. miles.	Population.		Sq. miles.	Population.
Beneal Presidency	154,000	-	Independent States. Nepaul Raja Lahore Raja Ameers of Sinde Dominions of Sindia. Cabul, east of Indus*	53,000 50,000 24,000 40,000 10,000	2,000,000 3,000,000 1,000,000 4,000,000 1,000,000
lay Presidency		83,000,000		177,000	11,000,000
Allies & Tributables.  Nizam. Nuppour Raja. King of Oude. Guicowar. Kotah, Boondee, & Bo-	96,000 70,000 20,000 18,000	10,000,000 3,000,000 3,000,000 2,000,000	taban and Tavay, Ye,		
Jaul. Mysore Raja. Satara Raja. Travancore and Cochin.	14,000	3,000,000 1,500,000	gui Islands	12,000	51,000 100,000
Other Rajas and Chiefs.	283,000		States		150,000
Total	1,103,000	123,000,000	Total	77,000	301,000

# STOCK, FINANCES, &c.

The Capital Stock of the Corporation amounts to £6,000,000, of which there were sheribed, at the union of the two Companies in 1708, £3,200,000; in 1786, £30,000; in 1789, £1,000,000; and in 1794, £1,000,000. The act of 1833, while it determined that the government of the Indian territories should be continued to the Company until the 30th of April 1854, directed (as already noticed) that their rading privileges should cease from the 22d April 1834, that their commercial assets should be assigned to government for the purpose of discharging the territorial debt, and that, from the proceeds of the saleable effects, the sum of £2,000,000 ahould be taken, to be invested in the public funds, as a guarantee for the redemption of the capital stock. tion of the capital stock.

<sup>\*</sup> Cabul may now be included under the protected or allied states.

The series of final time stranged consists of invariance I per tent stock, which is summed to the few flat filled to state and time but the manufacture of consolidate is not tend in annually stranged to the filled that the stranged I per cent, assumed and the filled time of the laminum of the National Debt. Edit Self Self Self is the first time of the commissioners if the National Best.

The Demonstrationally partition of the properties has been by per cent into Motornance of Self and the true as secured in them under the new act. It was payable form of our of the seminorum assets of the Commany only : but by the large way in a finite result of the seminorum resonance of India. It is payable to the large large and penergy, namely, on the State of January so Train of Jung

"in Annual control of the Control of the many takes places and the after the Island April The latest of the Company of the street of the street of the School April 1984 to the 1995 of the legislature, in payment of 2009 for every 2009 of sock that it is provided that it is not a provided that it is not the government of Their should be taken from the Company in 1974, the redempoint of the street in 200 per cent, may be claimed by the company of the Their street of their street of the Their street of the Their street of the Their street of the Their s

was light.

The Their Boris Tempers the framing left of the Corporation is the control of a series of a semi-section of the control of the co

save of exchange.

The Revenue and Expenditure in India for the last two years for which it has been published are as follows:

Proc. 24	15755	1878/73/8	Carrier	1537.58	ləis-M.°
Bornal, Cultura; se- Aura, Matria, Bumba;	7.22.77.24 3.74.7 14 1.75.79.27	100 A	B-real Cub rapes Arra Malras Is, masy	6.49,13,428 77,98,714 3,22,36,136 2,66,52,65	5.12.14.18 86.39.41 86.39.41 19.132.68
main of Ordinary Ro- venuesia Lysal in sterling C	. 1. 7.77.217 15. 6.34	15,44,89, 02 15,40 ,545	Ism of Ordinary	12.78.03.083	14.16.05. <b>98</b>
Letraned nary Re-			ExtraceUnary Charges		
Brigal. Madras. Bombay	1,70,956 14,7-3	1.76,032 485		64.45	4,413
Rujece Caterling.	2.13.272	1.77,157	Rupees £ sterling	64,450	4,413
Total .£ sterling D to reacy in 1538-39.;	15, . 8-i, <b>2</b> (e)	15,437,451 453,923	Charges in England.	11.987,581 2,34,445	13.273.90 2.615.463
		·i	TotalChargesofIndia   Surplus in 1837-33	£14.252.026 794.270	15,191,37
.£	15,000,200	15,801,374	£. £	15,000i, 296	15,891,374

The revenue of the Company is derived principally from the land, over which (a common in the East) it exercises the right of ownership, not by retaining actual prosession, but by levying assessments which have been usually so calculated as to realize the greatest amount of rental that could be safely extracted from the cultivators. Formerly, the lands were held by the ryots or cultivators of the soil

<sup>&</sup>quot; Stated in the accounts as partly estimated.

whose right of perpetual occupancy was never questioned, but who were subject to the domands of their respective governments,—demands unlimited as to right, but limited in extent by custom. Different systems existed as to the mode of collection. the some places the rent or tax was collected in one sum from each village, which the up a body of officers whose functions consisted in proportioning and levying the assessment according to the means of the ryots. In other cases, government apointed officers, who received charge of several districts, and who were remunerated by a per centage upon the amount collected. These functionaries were called semindary, whence the plan acquired its name of the zemindary system. Their allowance formerly was one-tenth part of the collections; but in the year 1793, the Massiv Computition of the desired the application of plants. the Marquis Cornwallis, then governor-general, formed the resolution of placing the semindars in the situation of proprietors, by fixing the assessment against then, and engaging not to raise at any time its amount. This arrangement, and the permanent settlement, has been established through a great part of the residencies of Bengal and Madras. It was hoped that by this means the zemintan would have been induced to improve their estates, since the whole increased revene resulting from such improvements would have been permanently theirs. Unfortunately, however, the power thus confided to the landholders has been used riscipally as the means of opprossing the cultivators; and in order to remedy this eril, the Company has, of late years, with the view of abolishing the system of middlemen, become the purchasers of all estates thus held which have been brought to ale, and making their bargain directly with the farmers or ryots; whence the

plan is termed the ryotwary system.

Of the other branches of revenue, the principal is the monopoly of salt, which is Of the other branches of revenue, the principal is the monopoly of salt, which is manufactured by the agents of government, and disposed of by public sale for rady money. The next in point of importance is the monopoly of opium, which is the year 1837-38 produced 2,09,65,187 Company's rupees, subject to R. 65,97,949 of charges, leaving R. 1,43,67,238 net. Being produced chiefly in the province of blast, the impost is levied only in the Bengal presidency. It has to compete, between, with the opium of Malwa, originally much inferior, but which, being manufactured by free cultivation, has improved greatly both in quantity and quality. The latter is exported at Bombay, where it pays a custom duty; a system which has been strongly recommended in Bengal, and would be attended with many advantages; but the large amount of the revenue, and the dread of smugfing, has caused every change to be viewed with apprehension. Tobacco is made abject of monopoly only in the western districts of the Madras presidency. subject of monopoly only in the western districts of the Madras presidency. Cutoms are levied on the exportation, and also, down to 1837, on the inland transit of goods. Another order of imposts, which bears the title of sayer, appears to consist of dues levied at markets and the gates of towns. With these are usually the same laid chiefly in the formula cabined a second class called abkaree, which are laid chiefly, in the form of home, on spirits, opium, and every species of intoxicating drugs. The other banches are derived from stamps, post-office, mint, marine duties and pilotage, to which may be added judicial fees and fines.

The expenditure consists partly of dividends to the proprietors, partly of charges attending the collection of the revenue and the maintenance of the various cril functionaries, but chiefly in the support of the Company's military establish-

# THE INDIAN ARMY.

In the government administered by the Company the most striking feature is that military force by which their colossal empire was mainly acquired, and is still held in subjection. Its composition is, perhaps, more remarkable than that of any army ever levied; for India is subjected to a foreign lyoke by her own solution, paid with her own money. It might at first appear that a conquering state could not, without the utmost peril, rely on such means; but the incorruptible stating of the native troops or sepoys, under British commanders, has entirely removed all such apprehension. This army attained, by gradual steps, its present strength and discipline. A few battalions were at first employed merely as an appeadage to the Company's forces, and at that time, captain, adjutant, and some ergeants were the only English officers attached to them. With the skill which these communicated, they easily vanquished the irregular troops of the nawhich these communicated, they easily vanquished the irregular troops of the nathe princes. When the latter, however, began to introduce European tactics, it beams necessary to raise the indigenous force to a higher degree of efficiency; their complement of British officers was progressively increased, and they were seen and more assimilated to regiments of the line. This method was brought into

full operation in 1796; since which year no native has been allowed to rise the rank of subahdar, the highest pay attached to which is 147 rupees per r and in that station he is subject to the command of the youngest subalter

England.

The following was the effective force of the Indian army in 1837; namel tish forces, consisting partly of Queen's troops, and partly of the Communication of increase in these numbers.

EAST INDIES.

EAST INDIES. [India.]
EAU DE COLOGNE, a celebrated preparation for the toilet, is nothing than aromatized alcohol. It is extensively manufactured in France from brandy, mixed with sage, thyme, camphor, cloves, and other herbs and spice whole being macerated together, and then distilled.

EAU DE LUCE is formed of the distilled oil of amber and water of ammoni EBONY (Fr. Ebéne. Ger. Ebenholz), a hard, durable, black-coloured ebtained from different species of *Diospyros*, a large tree, found in tropical trial species of the Malayan Islands and Peninsula. That wi tries, especially in India, the Malayan Islands and Peninsula. That wi considered to be of the best quality is the D. ebenus, a native of the Mar Ceylon, and Madagascar; being jet-black, astringent, and of an acrid, p taste. Ebony, besides its other qualities, is susceptible of an elegant polisher and has always been held in high estimation; it is at present chiefly us inlaying, for making rules and scales, as not being liable to warp, and for purposes in turnery; but it is in less request now than formerly for cabinets—cheaper woods, dyed black, particularly that of the pear-tree, being consubstituted for it. About 2000 tons are annually imported.

substituted for it. About 2000 tons are annually imported.

ECU, an old French silver coin worth 6 livres; also a Swiss piece of 40 b

ECUADOR, or EQUATOR, a state comprising the S. W. part of the 1

republic of Colombia, is situated on the W. coast of S. America, betwin the 1

rada and Peru; and extends from 6° 30′ S. to 2° N. lat., and from 70°

W. long. Area 325,000 square miles. Population, 600,000, of which 160,000 are whites of Spanish extraction; the rest chiefly Indians. Div Ecuador or Quito, Guayaquil, and Assuay, each subdivided into provinces. Courte an inland town, and one of the finest cities of S. America; non. 70,000 Quito, an inland town, and one of the finest cities of S. America; pop. 70,000 government is republican, consisting of a senate and house of representative elected by the cantonal deputies of the provinces, in a provisional assembly

once in four years.

once in four years.

The country is intersected by the Andes, and the temperature of course differs consist in the elevated lands adjoining those mountains, and in the low countries on both sider range. The department of Quito, though subject to earthquakes, possesses a very as salubrious climate. That of Guayaquil and the valleys along the coast is warmer, and tion of Assuay adjoining the river Amazon and its tributaries is very hot. The difference of gives a varied character to the productions of the country. The most important are coast acane, cotton, tobacco, and cinchons bark. The last is obtained chiefly from forests in the tains of Loza in Assuay. In the department of Guayaquil, oak and other timber trest clined, including the strong wood called guachapeli, cedar, ebony, and other cabinet woods, are gold and silver mines in Quito, and at Zaruma in Assuay; but the country is less rich precious metals than the other states which comprehend a portion of the Andes. Quit however, is found at Azogues; lead also exists; sulphur is prepared in considerable quateward. The maritime commerce of Ecuador is concentrated at Guayaquil, a flourishing port sit 2° 12° S., and 79° 63° W., on the N. bank of the river of the same name, the estuary of a here about 2 miles broad; pop. 22.000. The port is one of the best on the Pacitic, occon (nearly 9.000,000 lbs.), which is mostly sent to Spain, Mexico, U. States, and Paber, hides, cattle, and tobacco; the annual value of the cargoes being nearly £220,000. The ports, consisting of British manufactures, wine, silks, and other articles, are of nearly is amount.

\*\*Manures.\*\* Weights.\*\* and Money.\*\* warms as New Gravana.

Measures, Weights, and Money, same as New Granada.

Finances.—The annual revenue and expenditure are each estimated at \$600,000. The debt is unknown. The foreign debt consists of 21 per cent, of the loans contracted in Les Colombia in 1822 and 1824, or £1,451,250, exclusive of arrears of interest thereos, and the statement of the contracted in Les Colombia in 1822 and 1824, or £1,451,250, exclusive of arrears of interest thereos, and the colombia in the colo cent. since 1826.

EEL, a peculiar description of fish resembling the snake in its external but having otherwise little similarity. There are different species, but the common is the sharp-nosed eel (Murana anguilla). Eels inhabit almost : rivers, lakes, and ponds; and are in great esteem for the table. The best

reel—is that found in the clearest waters. The dingy yellow, and the deep reen, are very inferior to the clear coppery brown-backed eel, and even to ze-coloured. Their freshness is known by their vivacity of motion. "The market is principally supplied from Holland by Dutch fishermen. There companies in Holland, having five vessels each: their vessels are built with ous well, in which large quantities of eels are preserved alive till wanted. nore of these vessels may be constantly seen lying off Billingsgate: the b to Holland for fresh supplies, each bringing a cargo of 15,000 to 20,000 receils" (Yarrell). About 70 cargoes are annually imported.

SCTIVE, a term used in many parts of the Continent to express coin, in stinction to paper-money. Thus bills upon Vienna are generally directed id in effective, to guard against their being paid in paper-money of a ded value: very frequently also, the particular money in which the bill is to

is specified; as in 20 kreuser pieces

i (Fr. Œufs). The eggs of domestic fowls form a considerable branch of affic, more particularly betwirt Ireland and Britain. "The trade in eggs, e of which, for export, according to Mr Williams, in 1832, amounted to lay, paid by England to Ireland, is carried on with considerable vivacity shorough, and also at Tarmonbarry."—" In the height of the season, the Lanesborough were from 2s. 6d. to 4s. per 120; but towards the winter, to 5s. The eggs are packed in layers with straw, in crates. Each crate labout 84 hundred of six score, that is 10,080, the first cost being from to £16,16s. per crate. These are sent forward on speculation to Dublin, ionally at once to the English market; and a profit of £4 or £5 per crate leved a fair remuneration" (Weld's Roscommon). Eggs are also largely I from abroad,—no fewer than 96,000,000 being at present brought annually Continent, chiefly from the department of the Pas de Calais in France, out the whole of that kingdom the egg trade is carried on to an extent hardly out the whole of that kingdom the egg trade is carried on to an extent hardly in this country. In a paper lately read by M. Legrand to the Statistical the number exported in 1834 is stated at 90,441,600, and the total number d at 7,231,160,000; equal, at only 4d, the dozen, to £10,168,891. "The conain Paris is calculated at 115½ eggs per head, or 101,152,400. The conain other parts of France, may be reckoned at double this rate, as, in many the country, dishes composed of eggs and milk are the principal items in seals."

PT extends in length about 500 miles along the river Nile, from its mouth 1; and comprehends a breadth of 200 or 300 miles from the Red Sea to an d boundary in the Libyan desert. It was formerly divided into 16 proat is now composed of 24 departments, which are subdivided, according rench system, into arrondissements and cantons. Population, 2,500,000, trab-Egyptians or Felahs. Capital, Cairo, an inland city; pop. 240,000. an appendage to the Turkish empire; but is under the government of a whose power is nearly despotic, though he occasionally consults a council d of his chief officers

twated part of Egypt is confined to the banks of the Nile. This region is divided by two parts,—Lower Egypt, composed of the alluvial tract formed by the Delta of the I Upper Egypt, an exceedingly narrow valley which extends nearly 400 miles along the sits separation. On the E. and W. of this valley lie mountains and waste deserts as with oases. The climate of Upper Egypt, though hotter, is more healthy than that we country, where the plague is said to be indigenous, and ophthalmia and dysentery come antumn. In the latter, the annual range of Fahrenheit in the shade is from 50° to 100°. to is, however, principally characterized by its great dryness, which would render Egypt was it not that the high lands of Abyssinia are periodically drenched by heavy rains, I annually, betwix July and October, to the overflow of the Nile, and the irrigation of r part of the country.

The inundations are very various in their character and consequences: when favourable we regions, they are excessive in the lower; and when they suit the lower districts, the per hour, but the current is considerably increased during the time of the hinder country almost dry. The average course of the stream of the Nile is per hour, but the current is considerably increased during the time of the inundation and the northerly winds more than compensates for the rapidity of the stream of the Nile is at the mouths of the Nile. The most productive inundation is from 19 to 21, measured emister at the island of Rhoda, opposite Cairo. The dike which lets out the waters of cut when the elevation is 190 inches; and the "Quafa Allah," or "Allah has kept of," is then shouted by the tens of thousands who attend to witness the cremomial, on sees so much of happiness or misery depends. As the fall of the dike is from 3 to 10 feet, f the great mass of water is extremely violent. When the Nile rises from 23 to 24 coudes,



M hammed Ale. Durit a his relimble cost neplant has been introduced, and its cut carro 1, that the annual shipments of well row amount to from 100,000 to 1200 has also best well great attent now, fax, the sugar-cane, indigo, optum, madder-rodge-state; and of the he has sentilished a colory of Syrians in Tunnulant, the anticolon, for the purpose of cultivating the numberry and rearing silk-worms. I his was attempt of the introduction of out refactories, and other European arts, I the native manufactures are rude and inconsiderable.

The continere of Exprise pretigentics calciutened, are in regard to commercial in in the extreme. Having created the commerce and manufactures of Exprise, or the set so much under his entirely that no one is permitted as self-considerable. Expression of the product of his labour to some central depot, where it is purchased by government at its deprices; and all articles must be marked, otherwise they cannot be not the specialisms of forcien trade, the pasha claims the right of taking a attention to the productions of forcien trade, the pasha claims the right of taking a attention to the labour of the profit. It may be deviced into the inland and curvant ready; the Red saterade; and the Medlite

THE INLAND AND CARAVAN TRADE.

The Inland and Caravan Trade.

The 11-fe monorelal city of the matter is Cairo, but its trade has of late years med. I wis general tolera of the nature is Cairo, but its trade has of late years med. I wis general tolera of the nature which its position offers, has supplanted it in im Carro is town a great marks to ally for games, and some other secondary articles. Of both a case, it discovered diaments and other precious stones to the East Inc. Cabotta; but there is no Eradish establishment, and the stocks of manufactur are principally for the communition of the place, the buyers for the interior fit advantage one to supply themselves from the warehouses of the importers at Alexan. The ordinary communication between Alexandria and Cairo is by the Mahmondis joins the Nik at Alth. I had of this canal and the Nik are the most active, not to therefore to commication for the principal markets of Egypt. By boats of frolumben to vessels of 12%, there is a perpetual intercourse on these two main arteries Boulaq the pert of Cairo, and Alth, where the canal joins the Nik, are the prins shipment and landing.

There is, as already cyplained [Caravana", a yearly caravan of fulgrims from Ca

shipment and heading.

There is, as already explained (CARAVAN), a yearly caravan of pilgrims from Ca and their transit through Leypt, on their way to and from Arabia, will always created under many of commercial transactions. The governor of Affeh informed DP show number who passed up the Nile to the holycities was, yearly, from 20,000 to 25,000 mate the destor dought to be somewhat exagecrated. The caravan trade with the intended to the Barbary States is also much associated with the pilgrimage to Mecca, generally join the great yearly caravan which leaves Cairo. The imports from Dockman, and other African cour tries to the south of the first catarrat, are now princ to negroes. A few elephants' to the rithinoceros' horns, and ortich feathers; some oldoes, tamarinds, natron, and a small quantity of gold ornaments (groups), and corons. to negroes. A few elephants to the rhinoceros horns, and ostrich feathers; some aloes, tamarinds, natron, and a small quantity of gold ornaments (groups), and gold elif articles of contineree. The amount of customs received averages about a or £100,000 per annum. It has been long a favourite object of the pasha to extend the regions to the south of his territories; and so creat is their productive power, proper system, it is no doubt susceptible of an enormous augmentation. It was in very considerable, but the heavy duties exacted by his highness have feed to its abover young marked the produced to a very large extent in Sennaar. Kordofan alone would he was assured, £200 bonds, can be £20 rottoil. The impediments which the come course with the interior has experienced in Egypt have forced it into other chan African traders now carry their goods to the Barbary States, and even to the di

### THE MEDITERRANEAN TRADE.

at emporium of this trade, and the link which connects Egypt with Europe, is Alexansebrated scaport, lying in lat. 31° 13′ N., and long. 29° 53′ E. It is situated at the western
of the Egyptian coast, upon a neck of land between the sea and the bed of the old lake;
pop. 60,000. There are two ports; the best being the old one, on the W. side of
a which, though the entrance is rather narrow and difficult, ships may ride in from 32
water; and there is good anchorage all along the shore. The small new harbour, on the
the town, is exposed, and otherwise very inferior. Alexandria communicates with the
seams of the Mahmoudieh canal, already noticed. This was an ancient work, but it
isto disrepair, and was useless until restored by the present pasha in 1819. Exports,
thos-wool; also rice, corn, objum, indige, dates, gums, incense, dried fruit, coffee senna seams of the Mahmoudieh canal, already noticed. This was an ancient work but it into disrepair, and was useless until restored by the present pasha in 1819. Exports, ton-wool; also rice, corn, opium, indigo, dates, gums, incense, dried fruit, coffee, senna r medicines, hemp, linseed, mats, ostrich feathers, soda, skins, mother-of-pearl, and other articles; the quantity of corn exported, especially wheat, was formerly considerable, gradually diminished, in consequence of the greater encouragement afforded by the pashs with of cotton. This last, as also indigo and gums, are mostly sent to Trieste, Leghorn, and Marseilles; the rice and opium to Smyrna, Constantinople, and the Greek islands. from Great Britain, chiefly cotton manufactures, especially white cotton cloth, yarn and tware, arms, machinery, earthenware, and coals; from France, Switzerland, Italy, and are received wines, spirits, olls, cotton manufactures, ailks (principally gros de Naples aga), articles of dress, furniture, hardware, trinkets, and other commodities suited not gypt, but the interior of Africa; from Austria, timber for building and fuel (a valuable imm Turkey and the Greek isles, silks, tobacco, oils, wood, and fruits; from Syria and Asia spets, especially small prayer carpets, tobacco, dgs, soap, and other necessaries. The value crus is estimated at about 29 millions sterling; that of the imports at half a million more, lag to the monopolising system of the pasha, the whole of the commodities, the produce as well as of the adjacent countries under his influence, are purchased for him in the first the prohibition of trading in them applying to very one, under the penalty of conthes being fixed according to the latest report of the markets. I be a being fixed according to the latest report of the markets. I be a being fixed according to the latest report of the markets. I be a being fixed according to the latest report of the markets. I be a being fixed according to the latest report of the markets. I be a being fixed according to the late

## MEASURES, WRIGHTS, MONIES, DUTIES, &c.

man use:—
mmon Egyptian cubit = 223 Imp. inches;
a cubit, chiefly used for Indian goods,
p. inches; the cubit of Constantinople,
measuring European cloth, = 253 Imp.
The malakha, the distance from one staer, is a vague measure, varying from

idan, land-measure, approaches an Im-The ardeb, corn-measure, of 6 wey-M roobss, equal 5 English bushels

ast = 3 troy grains; the dram or dirhem / grains; the oke of 400 drams = 2‡ lbs. dis nearly; the rottol or pound = 144 lb# oz. avoird. nearly; the oke = 2‡ the cantar of 36 okes, or 100 rottol! = waird. nearly.

waird. nearly.

—The integer of account is the plastre
(of 40 fuddahs or paras), a base coin of
loopper, usually estimated at about 2§d.,

100 plastre = £1; but this is subject
lon with the exchange. The smallest
coin is the fuddah; there are also pieces
and 29 fuddahs. The sandeeyeh and

res and Weights.—It is difficult to give issandard of Egyptian weights and meaby not only vary in different parts of 7, but have been changed by capricious a la the same way in which the currency as different times altered by firmans stantinople. The following are those in stantinople. The following are those in

purse = 500 plastres, or about £5; the khuzneh, or treasury = 1000 purses.

The Duties on imports or exports are 3 per cent; but on most of the produce sold by the government no duty is charged, except on cotton, which is subject to an impost of 6th plastres per cantar. "Generally speaking," asys Dr Bowring, "there are few complaints of the per cantar. "Generally speaking," says Dr. Bowring, "there are few complaints of the amount of the duties in Egypt, or the manner in which they are levied. British merchants pass their goods at their own valuation, and it is very rarely that a question arises as to the sum of duty with which they ought to be charged; and I am assured that it is seldom that a bale of merchandise is opened in order to verify the statements of any respectable European importer." (Report, p. 6%)

Finances.—The present revenues of Egypt were stated by the government to Dr Bowring to be 900,000 purses, or £4,500,000; but no de

were stated by the government to Dr. Bowring to be 900,000 purses, or £4,500,000; but no details were furnished. The principal source of income is the miri, or land-tax, which appears to be considered throughout Egypt as an equivalent for rent. There is no national debt of

any sort.

ER, a German wine measure, varying in different places from about 12 to ns; the Munich eimer, however, is only 8a gallons.
), on INDIAN HEMP, a black fibrous substance resembling coarse horse-

ich protrudes itself in large tufts from between the corticeous scales of the m. The length of the fibre runs from 1 to 1 1 foot, and each tuft contains 1bc. of the hemp. Ejoo cable is said to be considerably stronger than coir; and it undergoes a longer exposure to sun and rain alternately, without experiencing any effectual damage. It has of late attracted notice, but hithertohis been used chiefly by the Malays about the Straits of Malacca.

ELATERIUM. [CUCUMBER.]

ELDER, a common tree (Sambucus niger), various parts of which, especially the expressed juice of the berries, are occasionally used in medicine as a purgative. The tree is frequent in hedges in this country; it flowers in June, and ripens its

fruit in September.

ELEMI, a resinous substance obtained from incisions made during dry weather through the bark of the Amyris elemifera, a tree which grows in Brazil and other parts of S. America. It is brought to us in yellow, tender, transparent lumps, which readily soften by the heat of the hand, have a strong aromatic odour, a hot spicy taste, and contain about 12½ per cent. of ethereous oil. Elemi is used in making lacquer, to give toughness to the varnish.

ELEPHANTS' TEETH. [Ivor.]

ELL, a measure of length now superseded in the United Kingdom by the Imperial yard. The English ell = 45 inches; the Scottish ell = 37 0598 inches; the Flemish ell = 27 inches. In Hamburg it is equal 22½, in Leipzic, 22½, and in

Prussia, 261 inches nearly.

ELM, a graceful timber-tree (Ulmus) which attains a large size, and lives to a great age. There are about fifteen species. The common elm (U. compestris) is said to be indigenous to the southern part of this island. It is a tough and strong said to be indigenous to the southern part of this island. It is a tough and strong timber, but coarse and open in the grain, more especially when it has grown upon very rich land. Hence that which grows in the more fertile parts of Englad is far inferior to the produce of the midland counties of Scotland; the latter, which seems to be the mountain elm (*U. montana*), being much closer in the grain, harder, more handsome, and taking a finer polish. The English is seldom used but for common purposes, such as casks, coffins, and presses, while of the Scottish, chairs and other articles of furniture are made. Elm timber is quite unfit for building on account of its tendenger to ware and shrink dwing described and avandance. ing, on account of its tendency to warp and shrink during drought, and expand when moist; but if wholly under water it answers well; and bolts and nails drive better into it than into any other wood. It is also adapted for the external bed of ships, and for the planks nearest to it, as these are seldom exposed to the ar: the same qualities fit it for piles in the construction of bridges and harbour; though it should never be used above the low-water mark.

EMBARGO, a temporary injunction by the supreme government of a county prohibiting individuals or commodities from being conveyed beyond seas, or reasisfrom leaving their ports. There are two kinds of embargo, the one where it sovereign detains the vessels of an adverse nation in his harbours, the other where it suspends the sailing of those of his own subjects. The former generally takes here on a declaration of war, and is sanctioned by the law of nations; the latter is matter of internal administration, involving, in this country, questions as to the past of the crown. On the issuing of a declaration of war, it has become, by the practice. of Europe, generally the first step, to lay an embargo on such vessels of the county declared against as may happen to be in the ports of the government declared. This step is reconciled with the old principles of the law of nations by the view. that the casus belli and virtual declaration will have taken place before the list proclamation. With regard to the right of placing an embargo on British slip or subjects, it is of a wider range in time of war than in time of peace, and seem in the former case to embrace all those occasions where the prohibition can be presumed necessary or useful to the national defence. In time of peace, and seems that the prohibition can be presumed necessary or useful to the national defence. sumed necessary or useful to the national defence. In time of peace, however, the crown must exercise the right within the limits which the law allows, the extent of which is somewhat doubtful. In 1766, a proclamation was issued prohibiting the exportation of corn, on account of the risk of famine; but it was thought neces to pass an act of indemnity (7 Geo. III. c. 7), which characterized the order as that " could not be justified by law, but was so much for the service of the public. and so necessary for the safety and preservation of his Majesty's subjects, that is ought to be justified by Act of Parliament." The proprietors of the embarged ships were indemnified, which they would not have been had the embarge ber legal. Loss by embargo is one of those which underwriters have to make good while a breach of embargo is one of those breaches of warranty which release the from their obligation. An embargo laid on by the government of the country in whose port a vessel is, being but a temporary suspension, does not dissolve a cutract for the employment of the vessel. But in the case of a British subject freighting a vessel which is subject to embargo on account of hostility to the country to EME 279 EMI

ship belongs, he will not be responsible for terminating the contract if

of the voyage would be likely to be defeated by delay. (Chitty on L. s. 68-73. Abbot, 429-431. Marshall, 511.)
ALD, a beautiful ornamental stone of a peculiar green colour, which it can the intermixture of a small proportion of chrome. The common form tal is the hexahedral prism; transparent or translucent; lustre vitreous. 15. It scarcely differs from beryl, except in colour. Localities, Egypt, nada, Hindostan, Germany. "The most splendid crystals of emerald vein of magnesian limestone, which traverses a hornblende rock at Muso,

is Fé de Bogota, in New Granda; some of these have been found exceedinches in length and breadth. Less distinct varieties occur at Mount i Upper Egypt, the only locality of emerald with which the ancients are o have been acquainted." (Phillips' Mineralogy.)

Y, a granular variety of corundum usually mixed with iron ore. Its intermediate between grayish black and blueish gray. Lustre glistening

natine. Sp. gr. 4. It occurs abundantly in the isle of Naxos, and at It is used for grinding and polishing hard minerals and metals.

RANT, in a general sense, is a person who leaves a country with all his to settle permanently in another, but it is more commonly applied reto an individual who leaves an old and thickly-settled country, to establish I one where there is abundance of land that has never been cultivated, and eattered population. Emigration to new countries is a necessary conof the constitution of man and society; but in order that it may be a sundertaking, it is essential that it should include both capitalists and , or persons who combine both characters. The abstraction of capital try might seem so much good taken from the mother country, but this is ed by greater advantages. A system of emigration, based upon right, is calculated to keep the pressure of population upon the means of subman old country, constantly in a healthy condition; while the emigrants in in their new settlements, through the medium of commercial exchange, ion with the parent state, which is ultimately much more productive of it than if they had never withdrawn. Thus many who settle in North or Australia, with nothing but their sinews and their industry, become ssors of land and flocks, and purchase much more of the products of abour and capital than if they had remained at home.

igrants from this country have hitherto mostly proceeded to the United d Canada; but of late a considerable number have also gone to Australia, tily not a few to New Zealand. The greatest number of persons who erto emigrated in any one year was in 1932, whon, according to the public they amounted to 103,313; of whom there went to our North American 56,339; United States, 32,980; Australian settlements, 3792; and Cape Hope, 202. The official statements of the number of emigrants are, Hope, 202. The official statements of the number of emigrants are, almost necessarily defective, as many persons proceed from the British semigrants on board vessels which are not wholly devoted to the conf passengers, and of whom no record is kept at the custom-house. It ought noticed, in reference to the above-mentioned distribution of emigrants, ge proportion of those who proceed to the United States have no intention ing there, but, in proceeding to Upper Canada, take the route of New preference to the St Lawrence, the navigation of which is both tedious erous. The greater part of the emigrants from the United Kingdom are ' Ireland.

Ireland.

lowing is, in general terms, the nature of the conditions on which public be acquired in the colonies:—In the Port Phillip district of New South ad in Western and Southern Australia, they are sold at a fixed price, for the present established at £1 per acre. In the following colonies sales by anction, and take place at certain periods, the land being offered at sective upset prices; namely, Sidney district of New South Wales, compresent all parts except the Port Phillip district, 12s. per acre; Van Diend, 12s.; Ceylon, 5s.; New Brunswick, 2s. 6d. The Canadian rates cansted with certainty, until after they shall have been revised by the united agislature, now in the course of being assembled. In the Port Phillip and in Western Australia, the land is divided into lots of 320 acres, or are mile. In Canada, the lot has generally been 200 acres; in Coylon, mare mile. In Canada, the lot has generally been 200 acres; in Ceylon, in Van Diemen's Land and the Sydney district of New South Wales, I the lot is one square mile, except under special circumstances.

In New South Wales, which was founded as a penal settlement, the supply of labour has been chiefly furnished by convicts; and this system, though in less favour than formerly, is still continued. With the view, however, of facilitating voluntary emigration, government now grants a free passage to labourers and mechanics accustomed to out-door work and not exceeding 35 years of age, preceding to that colony or Van Diemen's Land. A similar advantage is granted by the South Australian Company and the New Zealand Company to labouring emitted. grants from the United Kingdom to their respective territories, the funds for the purpose being derived from the sale of their lands,—a purpose to which they are specially appropriated; but no system of this kind has hitherto been established in reference to Canada or the other colonies.

Most of the emigrants from this country being persons in humble life, uncquainted with shipping, and the precautions necessary to ensure safety, commence, and economy, it has been of late years found necessary to place emigration vessels under statutory regulations. The following is an abstract of those at

present in force :-

# ABSTRACT OF THE PASSENGERS' ACT, 5 & 6 WM. IV. c. 53 (1835).

1. Act of Geo. IV. c. 21 repealed

§ 1. Act of Geo. IV. c. 21 repealed.

\*\*Mumber allowed on Board\*, § 2. No ship carrying passengers from the U. K., Channel Islands, or Man, to any place out of Europe, shall carry more than 3 persons (including master and crew) for every 5 register tons of such ship; and no ship having more than one deck shall carry upon such young. unless she be at passengers upon such voyage, unless she be at least 59 feet in height between decks; and no ship least 5s feet in height between decks; and no ship having only one deck allowed, unlers a platform be laid beneath such deck, so as to afford a space 5s feet high, and no ship shall have more than 2 tiers of berths, while in ships having 2 tiers, there must be an interval of at least 6 inches between the deck or platform and the floor of

2 tiers of borths, while in ships having 2 tiers, there must be an interval of at least 6 inches between the deck or platform and the floor of the lower tier: provided that whatever be the ship's tonnage, no greater number of passengers shall be allowed than after the rate of 1 person for every 10 superficial feet of the lower deck unoccupied by goods or stores not being passengers' luggage, if such ship shall not have to pass the line on her voyage, or after the rate of 1 person for every 15 clear superficial feet if such ship hall not have to pass the line.

Water and Provisions, § 3. No ship as aforesaid shall be cleared out unless there be on board good provisions for the use of the passengers, over and above the victualling of the crew, as follows;—namely, 5 gallons of water to every sack of the computed voyage for every passenger, such water being carried in tanks or sweet casks, and 7 lbs. of bread, biscuit, oatmeal, or bread-stuffs to every such week for every passenger. To the extent of one-third of such supply, 7 lbs. of potatoes may beheld equivalent to 1b. of bread, biscuit, oatmeal, or bread-stuffs, in the supply of any ship bound to N. America. When any ship shall be destined to call at a place in the course of her voyage for the purpose of filling un her and 7 lbs. of bread, biscuit, oatment, or bread-stuffs to every such week for every passengers not to be lanced at passengers not to be lanced at passengers and the passengers and to be lanced at passengers and the passengers and the

voyage, 24 weeks.

EMPORIUM, or MART, a principal place for the importation and sale of manadise. Such a place was formerly called a staple.

ENAMEL (Fr. Email. Ger. Schmels. It. Smallo), a kind of glass of which

there are several varieties, generally opaque and coloured,—always formed by the combination of different metallic oxides, to which certain fusible salts are added. such as the borates, fluates, and phosphates. It is prepared for the use of the

Survey of Provisions and Berthage, § 5. Beam any such ship shall be cleared, the officer of customs shall survey, or cause to be surveyed by some competent person, the provisions, water, and berths as aforesaid, and shall ascertain that there is besides an ample supply of water and stores for the crew.

stores for the crew.

Prices of Provisions, § 6. The master shall cause a table to be drawn up of the prices at which stores are to be sold by any person of board, and no higher prices shall be charged during the voyage; but this shall not be construed as requiring the master to provide save for sale to passengers who have contracted to victual themselves.

Miscellaneous Enactments, § 7. If doubts are at the converting on the prices are to be converting to the provide save.

Miscellaneous Exactments, § 7. If doubt size as to seaworthiness of ship, which are not removed to the satisfaction of the principal discrete of customs, the ship is to be surveyed by two con-

petent persons.
§ 8. Two copies or abstra be kept on board, one of which to be furnished by master for perusal of passengers when required

§ 9. Every such ship carrying (except to N. America) 100 passengers, must have a medical practitioner, with the requisite medicine, on

§ 10. Such ships prohibited from expering spirits.

§ 11. Master to deliver list of passengen to officer of customs.

§ 12. Passengers not to be landed at place not contracted for.

inter in enamel, and for enamelling watch and clock dials, jewellery, and other ticles. The best is brought from Venice in round cakes, about six inches in meter, and half an inch thick.

ENDOWMENT, in Life Insurance, is a term applied to the assurance of a

pital sum on survivorship of time.

ENGRAVINGS. Those who invent or engrave, or cause to be invented or ENGRAVINGS. Those who invent or engrave, or cause to be invented or graved, works of art, maps or plans, on plates, enjoy a copyright in them for enty-eight years from the day of publication. (8 Geo. II. c. 13; 7 Geo. III. c. 15; 17 Geo. III. c. 57.)

ENGROSSING, the purchasing of large quantities of any commodity, in order seall it again at a high price. [CORN.]

ENTREPOT, a place into which commodities are imported and stored, with the law of being afterwards re-exported to some other place for consumption.

ENTRY. [CUSTOMS REGULATIONS.]

EPSOM SALTS (Fr. Sel d'Epsom. Ger. Epsom Sals.), or Sulphate of Magnesia, a well-known saline bitter medicine which derives its name from having boen streenly obtained from the springs of Epsom in Surrey. It occurs native, but is usu-

remerly obtained from the springs of Epsom in Surrey. It occurs native, but is usually procured from the bittern remaining after the extraction of sea-salt from sea-

water; it is also largely obtained in some alum-works, and occasionally from saline water. Besides being used in medicine, it is largely consumed for the preparation of excounts of magnesia.

EQUATION OF PAYMENTS. When several sums of money due at different fines are owing from one person to another, it is sometimes required to find the time when they may be all discharged in one payment without injury to either pasty: this is called equating the payments; and the principle of the rule consists in lading the time when the interest of the sums which are deferred till after they say that the payment of these which are deferred till after they are due is equal to the discount of those which are paid before they are due.

# 1. RECKONING SIMPLE INTEREST.

And, 45; honce,

$$300 \times 0 = 0$$
  
 $350 \times 16 = 5,600$   
 $525 \times 46 = 24,150$ 

1,175 . . )29,750(25 days from March 2d, or March 27th nearly.

The distance of time is calculated from the 2d March, because the first sum becoming due on that day, there is no discount to calculate upon it.

#### 2. RECKONING COMPOUND INTEREST

RECONING COMPOUND INTEREST.

RECONING COMPOUN

ERMINE (Fr. Hermine. Ger. Hermelin. It. Armellinu), a species of weasel Mustela candida) which produces the most valuable of the furs. It is of perfect whiteness, except the tip of its tail, which is of a brilliant shining black. The far of the older animals is preferred to the younger. It is taken by means of snares,

This rule is founded on the supposition that we are to find the time when the interest of the which are kept till after they are due, is equal to the interest, and not to the discount, of see which are padd before they are due; this, however, is not strictly correct; but since the area parties universally prevails of taking the interest instead of the discount from sums with are due at a future period [Discount], the above rule is generally adopted in business as seen and convenient practical approximation. The substitution of interest for discount is of correct, to the advantage of the debtor.

In the Bufy's Doctrine of Compound interest and Annuities (p. 92), an analytical formula is which brings out the true value for favo sums; but where they are more numerous the mass becomes too complicated; and there is no rule, fit for general use, by which we can obtain and values when simple interest only is reckoned. Where compound interest, however, is specified by the true equated time may in all cases be determined with the greatest accuracy by the string in § 2. This rule is founded on the supposition that we are to find the time when the interest of the

and sometimes shot with blunt arrows. The ermine of the best quality is procured only in the cold regions of Europe and Asia. An animal called the steal, a kind of ermine, is said to be found in N. America, but it is very inferior to the European and Asiatic.

ERRORS EXCEPTED. [Account.]
ESPARTO, on SPARTO, a plant (Stipa tenacissima) growing in Spain and Africa, anciently held in esteem for the manufacture of cordage, but now nearly in disuse, except in the countries of its production. It is found wild in places so barren as scarcely to produce any other spontaneous vegetation. At the present time it is used by the Spaniards for various purposes, especially in the manufacture of a kind of shoe, or rather sandal, called alpergates, much worn by the Catalas. The sparto of Africa is very inferior.

ESSENCES, either ethereous oils, in which all the fragrance of vegetable products reside, or the same combined and diluted with alcohol.

Essence of Bergamor or Lemon, the essential oil obtained from the lemon mi

ESSENCE OF DERGANOT OR LENGY, the essential of obtained from the lend and bergamot orange, by expression of the rind. It is yellow, fluid, very fragmat, and is imported from the Mediterranean for the use of perfumers.

ESSENCE OF SPRUCE is prepared by the decoction of the branches of the fire. It is of the colour of treacle, but not so thick, and has a peculiar but not unpleased taste. It is imported from America, Norway, Russia, and other countries.

ESSENCE D'ORIENT, a beautiful glistening matter obtained from the scales of a small river fish, the blay or bleak, called in French ablette, a species of Granius. It is found principally at the base of the scales and is nead in the man-

prinus. It is found principally at the base of the scales, and is used in the manifacture of artificial pearls.

ESTRICH (Fr. Duret d'autruche. It. Penna matta di stronzo), the fine son down which lies immediately under the feathers of the ostrich. The finer kind is occasionally used as a substitute for beaver in the manufacture of hats; the coarse

is sometimes fabricated into a species of cloth.

ETHER, a volatile fluid produced by the distillation of alcohol with an acid. Ethers are of different kinds, as sulphuric ether, nitric ether, &c., each being distinct the control of the guished by the name of the acid by which it is formed. The most common is sulphare ether, a transparent, colourless, inflammable fluid, of a very fragrant odour and hot pungent taste. It is eminently volatile, and during its evaporation it produces an intense degree of cold. Sp. gr. about 740. It is used for dissolving oils and

resins, and for a variety of medical and philosophical purposes.

EUPHORBIUM (Fr. Euphorbe. Arab. Aka nafsah, Farfiyan Gholak kele), sersing substance produced from several species of African Euphorbia, and more particularly from a kind growing on the Atlas Mountains. It is imported from Morocco, and occurs in tears or roundish and oblong masses; odour very was and taste at first scarcely perceptible, but afterwards acrid and corrosive. Eupher-bium is a strong medicinal drug; the cathartic quality being rather too vigares for European practice. It is said that the bark of the plant is greatly valued by the native tanners, and that to its singular effects the leather of Morocco owes its client

pre-eminence

EXCHANGE, a term that is used in reference to those transactions by which the debts of persons residing at a distance from their creditors are liquidated without the transmission of money; being employed by merchants both to destruct the bills or negotiable instruments by which transactions of this kind are conducted, and the varying price or course of such instruments in the market-The nature, constitution, and negotiation of Bills of Exchange having been already explained under that head, the present article will be devoted to an explanation of the principles by which exchange transactions are regulate; to which will be added practical formulæ for the ordinary calculations that in such transactions.

A foreign bill of exchange is an order addressed to a person residing abroad directing him to pay a determinate sum of foreign money to the person in wheeler the part of the amount of foreign money, therefore, to be paid is fixed by the bill; but the amount of British money (or money of the country in which the dearway accided the person of the country in which the dearway accided the person of the country in which the dearway accided the person of the country in which the dearway accided the person of the country in which the dearway accided the person of the country in which the dearway accided the person of the country in which the dearway accided the person of the person residue. country in which the drawer resides), to be given for the purchase of the bill, is by

no means fixed, but is continually varying.

The causes which influence these variations will be best explained by tracing separately the circumstances determining the price of bills; namely, first, the value of the money in which they are to be paid compared with that with which they are hought termed the named of the money in which they are to be paid compared with that with which they are hought termed the named of the n they are bought, termed the nominal exchange; secondly, their abundance of searcity in the market compared with the demand for them, termed the real searcity in the market compared with the demand for them, termed the real searcity in the market compared with the demand for them, termed the real searcity in the market compared with the demand for them, termed the real searcity in the market compared with the demand for them, termed the real searcity in the market compared with the demand for them. EXC 283 EXC

w; while the combined effect of the real and the nominal exchange will be wards considered in treating of the computed exchange.

### THE NOMINAL EXCHANGE.

scoins in which the monies of account of different countries are reckoned generally not only in denomination, but in weight and fineness, and conserved in exchangeable value. Moreover, some consist of silver, others of gold-the ruble is the money integer of Russia, the guilder that of Holland, the that of France, and the pound sterling that of Britain. But the ruble conserved in the ruble con relative value of the monies of different countries is in general determined ting to the quantity of pure silver or pure gold contained in the coins which the principal media of payment, or legal tender,—alloy never being taken escount; and between two countries employing the same metal for their stand-

hat sum of the money of either of the two which in point of intrinsic worth citely equal to a given sum of the other, that is, contains precisely an equal to silver or gold of the same fineness, is usually termed the Par of Exchange.\* In two countries employing the one silver and the other gold, there can be a silver and the other gold, there can be a silver and the other gold, there can be a silver and the other gold, there can be a silver and the other gold, there can be a silver and the other gold. tion; but as this fluctuation has a very limited range, it has been customary we a par, founded on their average prices in the market.

be United Kingdom, gold coin being the legal tender, there is properly no exchange, except with the United States, Sicily, and a few of the minor arkets on the Continent, where the established media of payment also is gold. With countries or places which use silver, only an average or timate par can be stated. In the valuations of foreign monies in the present this approximate par is given on the assumption that the proportionate of gold to silver is as 154 to 1; standard gold being estimated at its fixed vice of £3, 17s. 10\frac{1}{2}d., and standard silver at its average market price of 5s.

he two terms of comparison between the money of one place and that of rone is fixed, the other is variable. The place whose money is reckoned at ed price is, in commercial language, said to receive the variable price; the said to give the variable price. Hence the higher the exchange between places, the more it is in favour of that which receives the variable price; ver, the more in favour of that which gives the variable price;—the exchange aid to be favourable or unfavourable to any place, according as a smaller or amount of the currency of that place is required for discharging a given tof foreign payments. Thus London receives from Paris a variable number co and centimes for £1 sterling; and taking the par at 25 francs 34 centimes exchange will be 5 per cent. in favour of London when it rises to 26 francs times, and about 5 per cent. against London when it falls to 24 francs 7

being a par to be established, the fluctuations in the nominal price of bills by one country upon another will arise principally from an alteration in ight or fineness of the coin of either of the countries, or an alteration in the commodities to be circulated. When the currency of a country is depre-whether from degradation of the coin, or from relative overissue, it is ime that the same amount of it should purchase the same sum of foreign money we its depreciation. A bill on a foreign country, being in fact an order for the of a given sum of foreign money, will not be sold unless for such an ed amount of the depreciated currency as will counterbalance the diminution alue; in other words, foreign bills will bear a premium in proportion to the istion. In the same manner, a bill on the country where the currency is

securition of the intrinsic par of exchange, which is that given in the Report of the Bulmittee of the House of Commons in 1810, and generally understood by merchants, is to be economists in so far as it does not make allowance for the difference in value of the metals in different countries, owing to the greater facilities enjoyed by some in procuring I be by economists in so far as it does not make allowance for the difference in value of the metals in different countries, owing to the greater facilities enjoyed by some in procuring stals, from their vicinity to the mines or otherwise; but the difference in value thus occasing general very trifling, particularly in Europe, throughout which, according to the late statistic, gold finds its level to within a per cent; and the above is the only sense in which lar can be employed in showing the average relative value of the currencies of different by comparison of their coins. For the practical purposes of the bullion merchant or speculator, however, the par of the day must be carefully deduced from the market the metals in the manner explained below (page 290). depreciated will be bought abroad, where money retains its value, for a much less nominal sum than the amount for which it is drawn; or, in other words, will be at a discount.

Hence, after a par of exchange has been established, an alteration in the value of money, whether it arises from degradation of the coin, or depreciation of the coin or paper from relative overissue, will alike after the price of a foreign bill, and to made evident by an unfavourable nominal exchange.

In the process of restoration of a currency, after being depreciated, it is scarely necessary to observe that these phenomena will be reversed.

# THE REAL EXCHANGE

We now proceed to consider the manner in which the market price of bills is affected by their abundance or scarcity, compared with the demand for them on which depend the alterations of the real exchange; and as in treating of the nominal exchange, we endeavoured to preserve the subject distinct from the reservation in their abundance or scarcity; so in tracing the effect of the real exchange we shall suppose the state of the nominal exchange to remain unaltered, and that no change takes place in the value of the currencies in the respective countries.

In the commercial intercourse between two countries, when neither of them isports from the other to a greater amount than it exports to the same country, the
bills drawn by the merchants exporting produce will exactly equal in amount the
bills drawn on the merchants importing produce, and their mutual debits sad
credits will be liquidated without the transmission of coin or bullion. In this
case the supply of bills being equal to the demand for them, they will neither bear
a premium nor be at a discount, and the real exchange, however the nominal exchange may alter, will be at par.

But it seldom or never happens that the exports and imports are so exactly equal as to leave no balance. When the imports are in excess, and more parents have to be made than received, the importer, rather than incur the exponse of transmitting coin or bullion, will be induced to give more for a bill of exchange upon a party in the creditor country than the sum for which it is drawn. A competition will thus be created among the purchasers of bills upon the creditor country, and the holders will refuse to part with them, except an additional price be given as a premium in proportion to the demand. In the creditor country, on the excess above the demand can only be converted into coin or bullion by sending them to the place upon which they are drawn. But this operation involving the expense and risk attending the transit of the bullion, the holder of a bill on the creditor country, if he be desirous of converting it into money, will be contest to receive something less than its amount. There will therefore be in the creditor country a competition to sell, and bills will be at a discount in proportion to the supply. The premium in one country will correspond with the discount in the other. But neither the premium nor the discount can for any long time exceed the expense of transmitting bullion, which therefore forms the natural limit to the fluctuations of the real exchange between any two countries.

The transit of bullion, however (unless from countries producing the precious metals), rarely occurs except in small quantities: international accounts are never closed; and various facilities exist for warding off such a state of things as would take place if a periodical settlement were enforced as in accounts between individuals.

1st, The tendency of an unfavourable state of the real exchange is to stimulate exportation and check importation. Commodities which would only just pay with exchange at par, would yield a profit sufficient to induce exportation, where the exporter could secure 1 or 2 per cent. more for the draft upon his foreign debtor. On the other hand, an imported commodity which was only just paying

\* The balance of trade and the balance of payments are here assumed to be identical,—a sition true in the general case, and convenient for illustration. When, however, two countries to each other on unequal terms of credit, these two balances may be materially different; and, as it is by the halpace of payments that the market rate of exchange is regulated, their dishorism must be borne in mind,—more especially in reference to the exchanges of this country, in which the exporters almost invariably allow a much longer credit than is received by the importers halance of trade between the United States and Great Britain is believed to have been in favore the latter from the date of planting the first British colony in America,—of late years to the amount of the contract of the property of the longer credit allowed by our traders, the exchange has not always been in our favour, but, on the contrary, has been accontrolled by the balance of payments as frequently to have been against us.

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when exchange was at par, would cease to yield a profit sufficient to induce imporwhen exchange was at par, would cease to yield a profit sufficient to induce importation when the importer should have to pay a premium for a foreign bill if he remit one to his foreign creditor, or a discount added to the invoice price if his creditor draws upon him. Thus, by the stimulus to exportation the supply of bills would be increased, while by the check to importation the demand for those bills would be lessened; both causes operating to restore the exchange to its natural level or par. In the same manner, a favourable exchange will act as a duty upon importation. In the case of the remitted expertation, and as a bounty upon importation. In the case of the nominal exchange, however, these effects would not be produced, as the same fall in the value of the currency which renders the exchange unfavourable, and causes foreign bills to sell at a premium, must increase in an equal degree the price of all commodities; and vice versa.

and vice versa.

In exporting during an unfavourable state of the exchange, it is plain that the marchant will, as in the ordinary conduct of his business, select those commodities which, besides the premium afforded by his bill, will give him the greatest profit by the difference of price abroad and at home; and it is not difficult to see that these exports must generally consist of consumable produce, and not bullion, which of all commodities is that which is subject to the least variation in its resi price. "The annual quantity produced from the mines is very nearly constant,—its distribution, from the facility with which it is transported, is exceedingly millorm,—and its value, and consequently its real price, throughout Europe at least, must be considered as nearly the same. Unless then the bounty afforded by the mest be considered as nearly the same. Unless then the bounty afforded by the introverable state of the real exchange were greater than the expenses attending

the transit of bullion, it would be of all others the commodity least likely to be selected by the exporting merchant." (Blake on Exchange, p. 21.)

2d, This natural tendency of the exchange to correct itself is promoted by the sportings of the bill merchants, who study the exchanges, not only between the places the they reside and all other places, but also between all those other bears the exchange are reportly enabled to realize a profit page at which they reside and an other places, but also between an those cancer pages themselves, by which means they are generally enabled to realize a profit by buying bills in one place and selling them in another;—in this way preventing any great fall in the price of bills in those countries in which the supply exceeds the demand, and any great rise in those countries in which the supply happens to deficient. Sometimes exchange operations are conducted with little outlay of season. capital. Thus, if a bill merchant in London can sell a bill on Amsterdam at half per cent, discount, and with the latter buy one at Paris on Amsterdam at par, he will have gained I per cent. by the transaction, without the employment of any capital;—the bill remitted from Paris to Amsterdam arriving in time to meet the bill drawn the upon his exceptionment. Again, a bill merchant, in order to take advantage of a premium on the exchange, may obtain a credit abroad upon which he may draw bills, under the calculation that at some future and not very distant period he will be able to replace the funds at a lower rate of exchange, and thereby realize a profit the the results of the replace the funds at a lower rate of exchange, and thereby realize a profit to the results of the re by the operation. The central points for such transactions are Hamburg, Amster-tan, Vienna, Paris, New York, and above all, London, the great money change of

3d, A variety of other expedients are also occasionally adopted, particularly in the United States, where the extension of credits by the consent of the foreign credits. dies upon allowing interest for the extended term, and the transmission of public scurities, bank, railroad, and canal shares, are all well known levers in the meanism of trade, by which the tendency of an unfavourable balance of payments

to cause an exportation of bullion is frequently neutralized.

When all these measures fail in keeping down the price of bills, and the when all these measures are the transit of bullion, its approach by a very small amount the expenses of the transit of bullion, its approach will immediately commence; for the same uniformity of value and of ree which, as already noticed, would prevent bullion being exported before the remine exceeded those expenses, would be the very cause why, as soon as the remine had exceeded that point, it would be immediately chosen as the most dighte for exportation, more especially in the greater exchange markets, where the bellion merchants are generally distinguished for intelligence, large capital, and the small profits upon which they transact their business. The foreign debt will then begin to be paid by the bullion merchants exporting to take advantage of the appropriate and their competition will soon bring down the real exchange so the premium, and their competition will soon bring down the real exchange so a no longer to afford a profit upon the export of this article. The exporters consumable produce will, during this period, co-operate with the bullion mercial; and when the latter have ceased to derive a profit, the former will still

continue their operations, till the exports have been such as to counterby the adverse debt, and render the quantity of foreign bills in the market eq the demand.

5th, Only a small part, however, of an unfavourable balance can be lieu by the transit of bullion, as its exportation cannot take place to any count degree without affecting the market price of that article itself; country from which it is sent, and reducing it in that into which it is flowi that if, in the first instance, the difference of price in the home and ! market were but just sufficient to induce the bullion merchant to exporclear that after the change has taken place, the exportation of bullion uses ame rate of exchange will cease. "The transit of bullion," says Mr from a high or low real exchange is an unnatural transit, not arising from wants of the country into which it flows, but depending solely on the profits a temporary pressure for foreign payments affords to the bullion mercha the sale of foreign bills; and as soon as the cause that has produced the porary influx subsides (an eyent that will sooner or later necessarily take pl the import of such ordinary produce as is wanted for the purposes of consus and increased enjoyment of the people), the superfluous and unused quan bullion that has been accumulated will flow back from the country its abundance has rendered its real price low, to those nations from which been unnaturally sent, and where its scarcity will have rendered its rea high." (P. 33.)

Hence it appears, that whenever there is a balance of payments due by a ce the real exchange will become unfavourable, and the price of foreign bills wi a premium, and vice versa; that the natural limit to the amount of this pr is the expense of the transit of bullion; and before it has arrived at that poi export of ordinary produce will be forced, and its import restrained; so the real exchange can scarcely begin to deviate from par, without calling into a principle that will correct its deviation.

#### THE COMPUTED EXCHANGE.

The computed, or actual course of exchange, depends on the combined of the nominal and real exchange. These being perfectly independent of each it is obvious that if both are favourable, or both unfavourable, the computehange will denote their sum; that if the one is favourable while the other favourable, it will express their difference; and that it may be at part neither the real nor the nominal exchange are so, provided the unfavourable of the one be counteracted by the favourable state of the other. exchange at any particular period is best ascertained by a comparison of the ket with the mint price of bullion;—the excess of the former above the affording in general an accurate measure of the depreciation of the cur Thus, if the market and mint price of bullion at London and New York a corresponded, and if the value of bullion were the same in both places, the m exchange would be at par, and whatever variations might occur in the com or actual course of exchange, would have to be referred to fluctuations in the exchange, or in other words, in the demand and supply of bills. But if, wh market price of bullion in London is equal to its mint price, it exceeds it cent. in New York, this proves that New York currency is depreciated 10 per and consequently the nominal exchange between London and New York m 10 per cent. against the latter. Again, if while the value of New York cu was 10 per cent. less than the value of British currency, the computed or course of exchange between London and New York was 12 or 13 per cent. the latter, it would show that the real exchange was also against New York extent of 2 or 3 per cent.: On the other hand, if the computed exchange was 5 or 6 per cent. against New York, it would show that the real exchange was also the property of the computed exchange was also the property of the property

4 per cent in its favour.

The oscillations of the exchange are now unimportant compared with wha were during the last war, when most of the European governments resorted convertible paper money, which, by its overissue and consequent deprecidisturbed the nominal exchange, while the real exchange was generally be less influenced by remittances for the maintenance of troops abroad, or on at of foreign subsidies. At present the rates in Wetenhall's "Course of the change" given below are all expressed in currency with the materialism of the change," given below, are all expressed in currency, either metallic, or di convertible into metallic money, except those on Rio Janeiro, Bahia, and B Ayres, where it consists almost entirely of depreciated paper; the current

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Deamark, Sweden, and Norway consist chiefly of depreciated paper, but these countries have seldom a direct course with London, their exchange business being generally transacted in banco through the medium of Hamburg. The real exchange is now also, in ordinary times, maintained with considerable steadiness; the chief fluctuations to which it is liable arising from the effects of favourable or untrourable seasons on the customary produce of the land. In this country a descient harvest, actual or anticipated, leads directly to a demand for bills on the recign wheat ports, and indirectly to a demand for paper upon all places which hold commercial intercourse with such ports, or through which remittances may be made. The unfavourable exchange thus produced, occasions commonly an experision of bullion; but it is evident, on the principles already explained, that the film of the produced of the film of the produced of the film of the principles already explained, that this clark can be only of limited amount and temporary duration.

Besides the circumstances now explained, the price of a bill will of course be influenced by the credit of the parties to it, and by the time which it has to run. In the actual negotiation of bills, however, any small difference of time is not taken into consideration,—a bill at 90 days' date frequently bringing as good a price as me at 75 days' date. Short bills, that is, bills at sight, or at short sight, which is gravally 3 days' sight, do not usually bear a price higher than long-dated bills, proportional to the interest for the difference of time, as the latter are preferred for exchange speculations, from their affording an opportunity to wait, if it should be indeed expedient, for an improvement in the rate.

In this country the buying and selling of bills on foreign countries is conducted

In this country the buying and selling of bills on foreign countries is conducted by brokers, all such transactions centring in the metropolis. In London the days for the negotiation of foreign bills are Tuesdays and Fridays, the Foreign post-days. The brokers go round to the principal merchants, and discover whether they are buyers or sellers; and a few of the more influential, after ascertaining the state of the market, suggest a price at which the greater part of the transactions are settled, with such deviations as particular bills may be subject to from their high or low credit. For the bills they buy on one post-day, houses of established credit pay on the following post-day, when they receive the second and third bills of the set;—foreign bills being usually drawn in sets of three. The brokenge charged on bills is 1 per mille, or 'roth per cent.

On the evenings of Tuesdays and Fridays, the market rates for bills on all the Minchal Gratiery sites, with the current prices of bullion, are published in Weten.

rincipal foreign cities, with the current prices of bullion, are published in Weten-ball's "Course of the Exchange," from which the following is extracted:—

Course of Exchange, London, February 11, 1840.							
Time	Rates	Explanations.					
Amsterdam	12 44	Florins and Stivers for £1.					
Utio, at sight short	12 14	Floring and Stivers for £1.					
3 m/d.	12 5	Florins and Stivers for £1.					
	19 5	Florins and Stivers for £1.					
	13 12	Marks and Schillings Banco for £1.					
	13 124	Marks and Schillings Banco for £1.					
	25 40	Francs and Centimes for £1.					
	25 65	Francs and Centimes for £1.					
	25 65	France and Centimes for £1.					
	25 70	Francs and Centimes for £1.					
	1504	Batzen for £1.					
Bartin.	7 0	Dollars and Groschen for £1.					
Vienna 3 m, d.	10 4	Florins and Kreusers (effective) for £1.					
Interior.	10 6	Florins and Kreusers for £1.					
Leghora_ Genera	30 60	Tuscan Lire and Centesimi for £1.					
Genoa Man	25 80	Lire Nuove and Centesimi for £1.					
Yesion	31 0	Lire Austriachi and Centesimi for £1.					
Venice.	47	Pence for 6 Lire Austriachi.					
Kaples Palarmo	413	Pence for 1 Neapolitan Ducat.					
Palerno.	123	Pence for 1 Oncia.					
Madrid. Codiz	37	Pence for 1 Dollar of Plate.					
Codiz Barcelone	361	Pence for 1 Dollar of Plate.					
Barcelona Gibraltar	36	Pence for 1 Dollar of Plate.					
Gibraltar.	48	Pence for 1 Hard Dollar.					
Deports 60 d/d.	543	Pence for 1 Milreis.					
Oporto	55	Pence for 1 Milreis.					
Priemburg usance	37	Pence for 1 Silver Ruble.					
Bio Janeiro	27	Pence for I Paper Milreis.					
Bonos Arres (?)	26	Pence for 1 Paper Milreis.					
Bosnos Ayres (?)	5	Pence for 1 Paper Dollar.					
New York	461	Pence for 1 Dollar.					
	46	Pence for 1 Dollar.					
- TOTAL OF DULITOR.—FOTEIRI K	old in bar	(standard), per ounce£3 17	9 04				

When the exchange becomes more favourable to London, the forei the upper part of the list will rise, the sterling rates in the lower par when the exchange becomes less favourable, the former will fall, the rise. Again, the tendency of bullion is to fall in price as the exchanga favourable, and to rise as it becomes unfavourable.

THE INLAND EXCHANGE.—The principles now explained are all ap the inland exchange; but, in the United Kingdom at least, the unifor the currency renders unnecessary any comparison between the value at the place where the bill is drawn with its value at the place where paid; while the constant intercourse maintained between the different country prevents those fluctuations which occur in the market price of fi Inland remittances are generally conducted by bankers, who, by havin London and other cities, are enabled on all occasions to supply the their customers. The great centre of the inland as well as of the foreign is London, occasioned partly by its immense commerce, and by its curred ing of Bank of England paper, for which the notes of the country bandered exchangeable, but chiefly by its being the seat of the government place to which the revenue is remitted. Owing to these circumstances, the between the capital and the other parts of the kingdom is invariably in between the capital and the other parts of the kingdom is invariably in The premium for bills on London, or rather letters of credit, the for inland remittances are now chiefly made, is usually commuted for a 1 of time, termed the Par Date. The par date for remittances to Le Edinburgh or Glasgow (exclusive of the 3 days of grace), is 20 days London, bills or letters of credit on these places are commonly grant charge. In Liverpool, the banks draw on London at 21 days' date; also at 7 days' sight, charging 1 per cent. of commission. In Dublin a bills on London are drawn at 21 days' date, and letters of credit are graremium of 1 per cent. premium of 1 per cent.

# FORMULÆ FOR EXCHANGE CALCULATIONS.

The rules for performing exchange calculations having been alread plained, under the head CHAIN RULE, we shall here confine ourselves a selection of formulæ; giving, in the first place, those applicable remittance, and afterwards a few examples in indirect exchanges a operations.

# DIRECT EXCHANGES.

LONDON ON AMSTERDAM. AMSTERDAM ON LON. Exchange 12 fl. 42 stivers. 1000 florins? Exchange 11 fl. 95 cents florin 90 stivers £100? 244 stivers £1. 1195 cm Or what is the same; 100 cents Exch. 12 fl. 22; cents. Answer. £100 = 1195 floring. 1000 floring? 1 florin 100 cents. N.B. The stiver is retained in the not in the Amsterdam course of ext 12221 cents = £1. Answer. 1000 florins = £81, 16s. LONDON ON PARIS PARIS ON LONDON Exch. 25 fr. 65 cts.

1000 francs?

100 cents. Exch. 25 fr. 10 cts. £100? = 2510 cm 2565 cents = £1. Ans. 1000 francs = £38, 19a. 83d. 100 cents Ans. £100 = 2510 france LONDON ON HAMBURG. Exch. 13 mks. 12 schill. Bea. HAMBURG ON LOND Exch. 13 mks. 7 schill. E £100? = 215 schil 1000 marks Bo. ? 1 mark Bee. = £1 = 215 schillings = 1 mari Ans. £100 = 1343 marks 12 schil 16 schillings. 220 schillings = £1.

Ans. 1000 Bee marks = £72, 14s. 6jd. LONDON ON LUBEC LUBEC ON LONDON Exch. On Hamburg, 13 mks. 12 schill. Bea. On Lubec, 24 per cent.

1000 current marks? Exch. On Hamburg, 13 mks. 8 On Lubec, 23 per cent. £100? 100 marks Bea 16 schillings. 124 cur. marks 216 sch l mark Bee. 220 schillings = 16 schill. Bea 100 marks Bea = Ans. 1000 cur. marks = £58, 9s. 7d. Ans. £100 = 1667 cur. mks. 4 st

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ON ON VIENNA.
10 florins 4 kreusers.
1000 florins?
                                                                VIENNA ON LONDON.
Exch. 9 florins 48 kreusers.
£100?
      =
                                                             £1
             60 kreusers
                                                                                =
                                                                                         588 kreusers.
 ## = £1.
£99, 6s. 9d.
                                                   60 krensers = Ans. £100 = 980 florins.
                                                                                            1 florin.
                                                                VENICE ON LONDON.
Exch. 48 pence.
£100?
ON ON VENICE.
xch. 47 pence.
1000 Lire Aus. ?
s. = 47 pence.
= £1.
Aus. = £32, 12s. 9jd.
                                                   £1 = 240 pene
48 pence = 6 Lire
Ans. £100 = 3000 Lire Austriache.
                                                                                            940 pence.
6 Lire Aus.
                                                               MILAN ON LONDON.
Exch. 29 Lire 30 cents Aus.
£100?
ON ON MILAN.
31 Lire Austriachi.
1000 Lire Aus.?
                                                    £1 = 2930 centesimi.
100 cent. = 1 Lira Aus.
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                                                             £1
100 cent.
       = 100 centesimi.
= £1.
Aus. = £32, 5s. 2d.
ON ON NAPLES.
ich. 413 pence.
1000 ducats?
                                                                NAPLES ON LONDON.
                                                                        Exch. 610 grani.
£100?
= 610 gr
             411 pence.
£1.
                                                    £1 = 6
100 grani =
Ans. £100 = 610 ducats.
                                                                                         610 grani.
1 ducat.
a = £171, 17s. 6d.
ON ON LISBON.
tch. 542 pence.
1000$000?
                                                                LISBON ON LONDON.
                                                                        BXch. 57 pence.
£100?
                                                   £1 = 57 pence = Ans. £100 = 421 $\square$053.
= 541 pence.
= £1.
is = £228, 2s. 6d.
                                                                                          240 pence.
1 $000.
                                                                BERLIN ON LONDON.
Exch. 6 P. D. 24 groechen.
£100?
ON ON BERLIN.
ch. 7 Pruss. dol.
1000 P. D. ?
                                                    £1 = 204 groschen.
30 groschen = 1 Pruss. dollar.
Ans. £100 = 680 Prussian dollars.
                 30 groschen.
1 = £1.
dL = £142, 17a. 1 d.
                                                        ST PETERSBURG ON LONDON.
N ST PETERSBURG.
                                                                        Exch. 38 pence.
£100?
tch. 37) pence.
1000 rubles?
= 37½ pence.
= £1 sterling.
s = £156, 5s.
                                                                                            240 pence.
1 ruble.
                                                    38 pence = 1 ruble Ans. £100 = 631 rubles 58 copecs.
                                                              PALERMO ON LONDON.
Exch. 60 tari.
N ON PALERMO.
tch. 123 pence.
1000 oncie?
                                                                                          £100?
                                                                £١
          123 pence.
£1 sterling.
                                                                                               60 tari
                                                   30 tari = Ans. £100 = 200 oncie.
                                                                                                 1 oncie.
= £512, 10s.
                                                               MADRID ON LONDON.
ON ON MADRID.
                                                                         Exch. 36 pence.
£100 ?
xch. 37 pence.
1000 Reals v.?
n = 17 Reals plate.
= 37 pence.
= £1 sterling.
rate and by 17, and divide by
                                                £1 = 240 pence.
36 pence = 8 Reals plate.
17 Reals plate = 37 Reals vellon.
Multiply by 61440, and divide by the rate
multiplied by 17.
Ans. £100 = 10039 Reals v. 7 maraved.
. v. = £10, 4s. 9d.
                                                             LEGHORN ON LONDON.
Exch. £ T. 30, 10 cents.
£100?
N ON LEGHORN.
  £ T. 30, 60 cents.
                       1000 Lire T. ?
                                                       £1 sterling
                        100 cents.
                                                                                             3010 cents.
E = \pounds 1.

E = £32, 13s. 7d.
                                                                                                  1 Tuscan Lira.
                                                    Ans. £100 = £ T. 3010.
                                                            NEW YORK ON LONDON.
Exch. 71 per cent. Premium.
£100?
Y ON NEW YORK.

| per cent. Premium.
| $1000?
| m. = $100.
= £9 sterling.
£9 sterling.
£9 sterling.
£9 sterling.
£9 sterling.
£9 sterling.
                                                        £9 sterling
                                                                                             $40
$1071.
                                                    £9 sterning
$100 plus prem. = $10
Ans. £100 = $477.78 cts.
Exch. $4.80 cts.
£1
                                                                                             £100?
                                                   £1 sterling
100 cents
Ans. £100 = $480.
                46 pence.
£1 sterling.
                                                                                               480 cents.
$1.
£193, 15s.
uples of the premium method, given above, the fixed par of 4s. 6d. per dollar is quivalent proportion, £9 = $40, according to usage in exchange calculations.
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LONDON ON MONTREAL Exch. 174 per cent. premium.
                                                                  MONTREAL ON LONDON.
                                                                    Exch. 15 per cent. Premis
                                 £1000 currency?
                                                                                              £100 sterling?
£117, 10s. currency, )
                                                              £9 sterling
                                                                                               £10 currency
                                  £100 currency.
                              =
less prem. = £100 currency.
£10 currency = £9 sterling.
Ans. £1000 currency = £765, 19s. 2d. sterling.
                                                           £100 currency, )
                                                                                              £115 currency.
                                                           plus prem. = £115 current.
Ans. 100 sterling = £127, 15s. 7d. current.
                                                                                    =
        LONDON ON JAMAICA.
                                                                   JAMAICA ON LONDON.
Exch. 15 per cent. Premium.
         Exch. 18 per cent. Premium.
                                £1000 currency?
                                                                                           £100 sterling?
£118 currency, )
                                                             £5 sterling
                                                                                             £7 currency.
                                 £100 currency.
  less prem.
£7 currency
                                                           £100 currency,
                                                                                           £115 carrency.
£7 currency = £5 sterling.

Ans. £1000 currency = £605, 6s. 6id. sterling.
                                                          plus prem. \ = £115 currency.

Ans. £100 sterling = £161 currency.
  INDIRECT EXCHANGES, OR ARBITRATIONS OF EXCHANGE
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INDIRECT EXCHANGES, OR ARBITRATIONS OF EXCHANGE.
Arbitration of Exchange is the operation of finding a proportional rate between two pleass, through any intermediate place or places, in order to ascertain the most advantageous method of drawing or remitting. When there is only one intermediate place, it is said to be a Simple Arbitration; when more than one, a Compound Arbitration.

In practice the comparison is made with a variety of arbitrated rates, in order to find whether any indirect paper affords a better rate than direct paper,—allowance being made for the different of interest or discount between the direct and indirect bills, and the additional charges standing the latter, as brockerage, stamps, and commission. The commission to an agent varies from sheet to be per cent. according to agreement; but the small rate of profit yielded by exchange special-tions leads to their being chiefly conducted on joint account, or between branches of the same establishment, so that the charge for commission is generally avoided.

# LONDON AND PARIS, THROUGH HAMBURG.

*‡*17 220 schillings Banco. 16 schillings 1 marc Banco. 18450 cents. 100 marcs Banco = 100 cents 1 franc. Ans. 25 france 37 cents.

# LONDON AND AMSTERDAM, THROUGH MADRID.

HAMIST RG.

Find the Arbitrated Rate between London and Paris, when the exchange of London on Hamburg is I marks 12 schillings Banco for £1; on Madrid is 37 pence for 1 dollar of plate; and and that of Paris on Hamburg, 184 francs 50 that of Amsterdam on Madrid 100 floring 75 centimes for 100 marks Banco.

£1?
940 pence.
1 dollar pista 37 pence = 1 dollar plate = 375 maravedis 40 ducats 10075 cents. 100 cents Ans. 11 florins 85 cents.

In the Simple Arbitrations now stated, although the exchange is said to be through a third place, we it is commonly effected by the remittance of bills upon the intermediate place, to the place when the fund is to be created;—as, for example, by the purchase in London of bills upon Hamburg, and the remittance of such bills to Paris; this operation being less complicated, and attended win fewer charges than remitting direct paper to Hamburg, and either having the proceeds forwards to Paris, or ordering the correspondent there to draw for them upon Hamburg.

Compound Arbitrations are of rare occurrence, as the liability to unfavourable changes become greatly increased when more than three places are concerned in the operation; besides, few homes of business are capable of so far extending their negotiations.

# ARBITRATIONS OF BULLION.

Arbitration of Bullion is the operation of deducing a rate of exchange from the prices of bullion in two places, in order to determine, by comparison with the rate borne by bills, whether the precious metals can be exported or imported to advantage. The data required, besides the press, are the weight and fineness of the bullion;—the modes of expressing which, in this and other outsides are explained under Measures and Weights, and the heads of those countries respective. In the following equations the variable terms are distinguished by an asterisk; to other, leaving invariable, are in each case compounded into a fixed number which may be used in all similar arbitrations. The result of the equation for New York is shown, both according to the new safe the old methods of quoting the exchange.

LONDON AND NEW YORK

LONDON AND NEW YORK.

Bar gold in London is 778. 9d. per ounce stand-ard; required the arbitrated rate of exchange produced by its export to the United States, for coinage at the rate of 232½ grains of fine gold for Netherlands pond being equal 1000 wights, and the eagle of \$10.

C1 -41:			1
$\pounds$ 1 sterling	=		shillings.
<b>*77∄</b> shillings	=	480	grains stand.
12 grains stand.	=	11	grains fine.
2321 grains fine	=	\$10.	•
77	1)378	984	Fixed No.
Ans.	\$4	87,43	per £1 sterling
		900	
	40)438	6-87.00	5

1094 per £100 ster. or 91 per cent. Premium.

fl sterling?

31.1002 wigties equal 1 troy ounce. £1 sterling? £1 sterling 240 pence. 1 oz. standa 37 oz. fine. 31·1002 wigities. \*60 pence 40 oz. standard l oz. 1000 wigties \*1041 floring Fixed Se 60)6-90424 ·115070 Multiplied by 1044 Ans. Florins 12 (2 cents

i rates thus found, however, will fall to be corrected for interest and charges, spared with the prices of bills.

JER, a court established in England by William the Conqueror, and ly was one of the first in importance, as all causes relating to the rown were there discussed, and the royal revenues were supposed to sre. As now modified, it consists of two divisions, one of which position in matters of public revenue, while the other is subdivided of common law and a court of equity. The judges are, the Chanbequer for the time being, the Chief Baron, and four other Barons we has a voice in giving judgment when the court sits in equity, rarely or never exercised, his leading duties at present being those finance, of which he is minister. In this last capacity he is always a cr of the cabinet.

JER BILLS are promissory-notes issued by the Treasury under the 'arliament; and are the form in which the floating or unfunded part il debt chiefly exists. The issue of these bills greatly facilitates the ial business of the government. They are circulated at present for from £100 to £1000, which are printed with ink of different colours; bills with red; £200, yellow; £500, blue; and £1000 bills with black x interest from their date until the day fixed for their payment, which by advertisement, and is generally about a year after being issued, either discharged or renewed for other bills, at the option of the ties neglecting to present their bills on the day appointed are deprived it he next opportunity of obtaining new bills, or else must submit to atever premium they may chance to bear at the time. During the issee bills, they may, after a limited time, be paid to the government harge of duties and taxes; they are thus nearly exempt from the risk, and, as they are transferable without the necessity of a formal assignment an eligible investment for capital that may require to be suddenly a. They are so much in demand by capitalists in the metropolis, that emabled to keep a considerable amount of them, generally about a circulation, at a low rate of interest. The rate is fixed at so much diem, and is commonly adjusted so that the bills shall bear a prearket, in order that government may not be exposed to the inconving them returned in payment of taxes. Sometimes the small bills premium than the large ones. Of late years the rate has fluctuated id, per cent. per diem, that is, from £2, 5s. 7\frac{1}{2}d. to £3, 16s. 0\frac{1}{2}d. per me.

ige upon either a purchase or a sale is ls. per cent.

brough the medium of Exchequer bills generally involve a calculation of interest Thus, set of an Exchequer bill for £500, dated January 5, and sold April 6, at 60s. we

£519 0 10 Whole cost.

ities are issued at the Exchequer Bill Office, Palace-Yard, West-mos.]

term applied in this country to the duties levied on articles of home or production. Such duties were unknown in England before the en they were imposed by the Long Parliament upon beer, ale, cider, ser commodities. This kind of taxation long continued unpopular, best he excise as "a hateful tax;" and Blackstone states, that, "from all to the present time (1765), its very name has been cdious to the land." These opinions may have partly arisen from the harsh and manner in which the duties were sometimes levied; but there will nourers against even beneficial innovations. Few persons, however, sed to call in question the advantage of contributing towards the enses of the country by means of an indirect tax, though this is an ich may be purchased at too dear a rate, if great care be not taken ction of statutes which give such large powers as the excise laws. was at first only intended to be resorted to as a temporary source of like many other taxes, it was retained when the emergency in which ad passed away. In 1649, the Parliament declared that "the impost

of the excise was the most easy and indifferent levy that could be laid people;" and by the 12th Charles II. c. 24, it was granted as part of the 1 the crown. The malt duty was first imposed in 1695; and during the reigns III. and Queen Anne, the list of articles subject to the excise comprised those which were liable at the close of the last century. In 1797, the n 27; in 1833, they were reduced to 15; and in 1837, to 10, their preser either by the duty having been totally repealed, or (as in the case of coffee, pepper, foreign spirits, tobacco, snuff, and wine) by being transferre partment of the customs, which is enabled to collect the revenue with great and convenience. The articles from which the excise revenue is at pres are, Auctions, Bricks, Glass, Hops, Licenses, Malt, Paper, Soap, S. Vinegar; and under these heads, and those of Tariff, and Revenue a DITURE, an account will be found of the different duties and their produ

The persons subject to excise survey may be divided into five classes sons visited for the purpose of charging the "growing" duties, as br maltsters, papermakers, and others. 2. Persons whose license is high cording to the extent of their consumption, as brewers and tobacco man 3. Persons visited because subject to a license for dealing in articles u excise duty has or ought to have been paid, as innkeepers, and retail or spirits. 4. Persons visited in like manner because subject to a licens ing in articles chargeable with customs duty, as dealers in tea, wine, as 5. Persons from whom no duty is collected, as tallow-melters (as a chee making), and a few others. The total number of parties surveyed in

Kingdom is about 600,000.

The Board of Excise is a sub-department of the Treasury, and as sucl to its check and control; the First Lord of the Treasury and the Ch Exchequer being the really responsible parties. It consists of seven con who have equal authority and power. The chairman has a salary of deputy-chairman £1500, and the other commissioners have each £12 num. The board is responsible for the general discipline of the servicing to about 7000 individuals. They appoint to offices, and pay in the contraction of the servicing to about 7000 individuals. such sums as are necessary; but the number of each description of off allowed to exceed that fixed by general warrant or order from sury. Since 1823 the Irish and Scottish boards have been consolidate sury. Since 1823 the English establishment.

To facilitate the labours which devolve upon the excise department, is partitioned into convenient portions, known under the name of "co the number of these in England and Wales being 55. The name of large portion or the whole of which is comprised within its limits, some collections; others are known by the name of some great town contain. Each collection is divided into districts, usually into six or sedistrict again is subdivided into rides and footwalks; the former compt of country in which the traders are thinly scattered, and the surveyir

required to keep a horse; the latter never exceeds a circuit of 16 miles.

The chief officer of each collection is the collector, who is allowed a in two or three collections more than one clerk is required. The off point of rank is the supervisor, who is in charge of a district; and afterve the ordinary surveying officers. There is always one supernumerary in etion, and in many there are officers called assistants and expectants. To collectors vary from £350 to £550, the general rate being £400 assilary of supervisors is £200; of officers, £100; of assistants, £85; of sararies, £52; of collectors' clerks from £115 to £150; of expectants and when these last are employed as officers, they receive an additionance at the rate of £30 a-year; and supernumeraries in like manner receive in of £38 a-year. The collectors find security to the amount of £50 visors provide a bond of £1000: and all other classes in the service give in two or three collections more than one clerk is required. The offi visors provide a bond of £1000; and all other classes in the service give the amount of £200.

The following is an Abridgment of the Statutes under which the Excise ment is regulated—7 & 8 Geo. IV. c. 53; 4 & 5 Wm. IV. c. 51; and 4 & !

Commissioners and other Officials.—The crown is empowered to appoint commissioners, not exceeding thirteen in number, for the collection and management of the excise duties of the United Kingdom; they are subject to the directions of the Treasury. The Treasury have the appointment their salaries, allowances, and expense of a comptroller and auditor for the United King-

lin excisable commodities, under penalty ture of his office, and incapacity to fill reonnected with the excise. Any officer d with the excise who asks or takes a restly or indirectly, or enters into an st, to conceal or county at any infringe-the excise laws or the out to reform the excise laws or to out the reforming setly or indirectly, or enters into an at, to conceal or connive at any infringe the excise laws, or to omit performing, is liable to a penalty of £500, and to a too misself to a too many performing, is liable to a penalty of £500, and to a discapable of serving in any governica. The same pecuniary penalty is incy any individual who may corrupt or to corrupt an officer to such breach of them any such punishable transaction as between a private party and an officerd with the excise, either party giving ormation which leads to the conviction her is indemnified. Where officers would penalties or forfeitures, if they are have acted collusively, as above, or ty, they lose their portion.

If Pressizes, Ac.—Every person obliged rise act to make entry of his premises, alone so by giving an account, accordatems of the particular excise act, to rof the survey, to be entered in the stry-book; the penalty for omission is a person employing entered premises, purposes than those for which they are orfeits £100. No second entry can be same of any one but a partner; but if on vacate his premises without with his entry, the commissioners may conthibrawn, and permit a new one. The ste made by a person who has attained fewent-one, and by the real owner:

his entry, the commissioners may conthe man and permit a new one. The
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The steem and permit a new one of
twenty-one, and by the real owner;
res makes it, or uses the premises, is
is. Entry by a joint-stock company or
or minute be made by the managers, or
smift they exceed that number. Every
sidding, place, or utensil, must be diad by a number painted on a conspicuous
and the proprietor must paint all fixed
d describe their direction and purpose
suisition of the surveyor, under penalty
A book called "a specimen" may be
in any entered premises, for recording
so of the officers who survey the pre-

able on the proprietor by the act applicable to the particular manufacture; and any officer may, either at the time of discovery or afterwards, bring a person discovered in the act before a justice of peace, by whom he may be summarily amerced in the penalty, or, on failure, be imprisoned, with hard labour, for three months. On a second offence, the penalty and imprisonment are doubled. The commissioners alone have the power of modifying the punishment. All excisable commodities and implements concealed with intent to defraud the revenue are forfeited, along with the vessels for

ments concealed with intent to defraud the revenue are forfeited, along with the vessels for containing them, and vehicles and cattle for removing them; and persons concerned forfeit treble the value, or £100, as the commissioners or the informer may decide.

\*\*Searching Premises, &c.—Within the limits of the chief office two commissioners, and, in the country, a justice of peace, on an excise officer making oath of suspicion of excisable articles concealed, may grant warrant to search the premises, break down obstructions, and remove excisable commodities, by day or night, but if between eleven at night and five in the morning, only in presence of a constable. Justices of the puece, mayors, baillife, constables, and the pubonly in presence of a constable. Justices of the public at large are required to assist. Any constable, or other ministerial officer of the peace, refusing to assist an excise officer, forfeits £20; the assistance may be continued by such ministerial officer beyond his jurisdiction. Similar powers to the above are conferred on officers of the customs. Persons who obstruct officers or their assistants making seizures, or who attempt a assistants making seizures, or who attempt a rescue, or injure the commodities seized, forfeit £200. Officers and their assistants assaulted or

some made by a person who has attained the twenty-one, and by the real owner; we makes it, or uses the premises, is at Europ by a joint-stock company or on must be made by the managers, or smift they exceed that number. Every stiding, place, or utensil, must be diad by a number painted on a conspicuous, and the proprietor must paint all fixed describe their direction and purpose qualition of the surveyor, under penalty A book called "a specimen" may be in any entered premises, for recording as of the officers who survey the pred any person other than an officer of creting, carrying away, destroying, or strice in, this book, is liable to a penalty of the control of the cont

emidement its switch invalue the choice of respectably empowered to do so by the termit of the received of the approach value. If set, the commissioners of excise may the final between its first are said a nather or entirely remit penalties. An appearant of non-magnet for the commissioners.

From the said the discretion of the commissioners.

From the said the discretion of the commissioners are the first that the instance of the invalue of the commissioners are the first the master of the first the continuous authorities it to be leveled on the got the first the master of the first the first that the master of the first the received of the magnetic first continuous and the first the magnetic first continuous and the first the magnetic first continuous first that the first the first down of the first the first of the first the magnetic first that the first the first of the first the magnetic first that the first the first of the first the magnetic first the first of the first the first that the first the first of the first the first the first of the first the first that ty is improved, and, in default of immediate pays officer for any such seizure, if the jud-ment, imprisonment for a limited period, the similar report, the prosecutor become justices cannot imigate except where they are to only ild. of damages, and to no costs

EXPECTATION OF LIFE, a phrase improperly applied by writers Insurance to the average of forthcoming years in the life of an individu explained in the article INTEREST AND ANNUITIES, it is different from the probable life.

EXPORTATION. [CUSTOMS REGULATIONS.] EXTENT, WRIT OF, is a process employed at the instance of the enattaching the body, goods, or lands of a debtor. Extent is either in chi aid. The former issues against the crown's debtor, the latter against the of the crown's debtor. It is a rule that an extent can only be founded on of record, and so if it be required on a simple contract, and without commission is issued out of the Court of Exchequer, on affidavit of the commission is issued out of the Court of Exchequer, on affidavit of the two commissioners who are authorized to inquire, with the assistance of whether the defendant be indebted to the crown in any and what sum, return the result of the inquiry to the court. No notice is given to the do of the inquiry. Where the debt is on bond, the writ may issue on the so of the bond, accompanied by an affidavit. The affidavit on which an exchief is obtained, termed the affidavit of danger, must state the debt, it ear in which it areas and the giraverteen accordant with the laber. ner in which it arose, and the circumstances connected with the debtor tion, owing to which it is in danger of being lost. The fiat, which is the rant for issuing the extent, may be obtained at any time from the Chane a Baron of the Exchequer. The writ is tested by the Chief Baron (in S by the judge of the Court of Session who acts as the judge of Exchequer), significantly in the court of the court of the court of Session who acts as the judge of Exchequer), significantly in the court of the court the Queen's Remembrancer, and sealed with the Exchequer seal.

the teste, and the goods affected are bound from its date. The writ in England direct the Sheriff to enter on the defendant's property, take his person, and isquire by jury what lands and tenements, and of what yearly values, he had at the time when he became debtor to the crown, or at any time since (or if it be as simple contract debt, what he now hath), and what goods or chattels, debts, credits, or other assets, he, or any person in trust for him or to his use has, and te appraise, extend, and seize all such property. It is a peculiarly in Scotland (the Exchequer law of which is in other respects derived from that of England), that real property cannot be affected by a writ of extent. In England, a jury is impannelled to inquire into the funds, and all having an interest may appear. The effect of the writ on third parties is, that the property of the dettor is bound by it from the date of the teste, into whatever hands, or for whatever consideration it may pass. All the debtor's property may be taken made the extent, except what is necessary for himself and his family, and excluding beauts of the plough if there be other chattels sufficient. Goods bona fide sold, or assigned for the benefit of creditors before the teste (though the latter turn out to be an act of bankruptcy), cannot be affected, nor can goods pawned, or on which a factor has been entitled to a lien, before that event. By the English bankrupt laws, the crown's extent is defeated by the choice of assignees, the estate immediately esting in them. In sequestrations in Scotland, the vesting takes place from the date of the act and warrant in favour of the trustee. Where an extent is chief the second degree may be issued, and against that debtor's debtor, an extent in chief as the other of the third degree, and so on. An extent in aid is issued for the benefit of a crown debtor, who is himself liable to an extent in chief. By 57 Geo. III. e. 117, §3 4, 5, such extents are prohibited from being granted for simple course of their trade, or as sub-d

# F.

FACTOR, a commercial agent residing at a distance from his principal, and having the superintendence of some branch of his employer's trade in the place where he acts. A factor differs from an ordinary agent in this, that he does not represent his principal, but acts as a principal himself in his transactions with third parties. He is distinguished from a broker, in as far as he has the personal possession and management of the goods over which his superintendence extends. The factor carries on his commercial operations on commission. He receives consignments from his principal, and makes sales and remittances in return, balancing accounts from time to time. He may act without disclosing the name of his principal. He frequently holds a Del Credere commission [Del Credere]. Like other mandatories, the factor is personally responsible for whatever he may do exceeding the powers delegated to him, and where they are not expressed in the terms of his commission, his powers will be limited by the custom of the trade. He is not responsible "at all events" (as it is termed) for the safety of goods within his charge, that is to say, he is not liable for them as if he had insured them against all risks; but he ought to bestow on them the same care as on his own property, and it would appear that he will be amenable to his employer if he do not. He is not in the general case responsible for the consequences of fire, robbery, or other accident, but there are precautions which, in cortain circumstances, he must adopt. One of the most important is that of protecting his principal's interest by insurance, and if he have effects in hand, he is in all cases bound to comply with directions to insure, being, on failure, himself considered responsible. Where goods are consigned to a factor, his title to them, and right to dispose of them, is generally conveyed in an indormed bill of lading, but in questions with parties privy to the transaction, it is held that a letter of advice is sufficient. Where the factor has absolute power

4.1. Any person intrusted with goods for the purpose of constrained or sale, who ships them in his own name, and any person in whose name goods are shupped, is deemed the true owner, so far as to entitle the constanct of all lief in respect of any money or necotiable security advanced for the use of the person in whose name "such goods, wares, or merchandise shall be shipped, or in respect of any money or negotiable security advanced for its use of propose as it such person were not considered to sell the goods or reserved, or excurred received by him, to the use of such considered in the like manner, and to all or any money or included that at the excusion of the like manner, and to all or in the like manner, and to all or in the like manner, and to all or excusions the shift of lading that the person who are the above the consideration of the person who are the constraint of the like manner in the person that the person who are the constraint of the like in the person who are the person that the person the constraint of the like in the person that the person that the person who are the person that the person the constraint of the like who who are the person that the person the person that the person the person that the person that the person the person that the person the person that the person that the person the person that the person the person that the person that the person the person that the person the person that the persons from whom the person that the persons from whom the person that the person that the person that the persons from whom the person that the persons from whom the person that the persons from the persons from the person from the person that the persons from the person from the person that the person that the persons from the person that the person that the persons from whom the person that the persons from whom the person that the person that the persons from whom the persons from the persons from the person that the per

secretaring the secretaring the observation of the estate on his factor's bankru obtain the money from the purchase sale, subject to the right of sect-off 1 to be desired to the warrant, warehouses and factor; and to recover the secretarian obtain the money from the purchase sale, subject to the right of sect-off 1 to be desired to the right of sect-off 1 to be desired to the right of sect-off 1 to the right of the right of sect-off 1 to recover the sect-off 1 to the right of the right o

the Colline of the allowance or per centage given to factors by the reservoir conservation of the many trus fixed by mutual agreement or the model of conversion.

I W IVE. IN PYRIM, in the law of bankrupter in Scotland, is the proceedings of the kerkryp estate till a trustee be chosen. He is elected the second control and a meeting held on a day specified in the writthe ten to the short decides as to the election in case of dispute. I meeten the or is not divergenced, his duties devolve on the sheriff-clerk, meeting to the first occupants his accounts and vouchers, and rem

h have led to the development of the cotton manufacture; and it is in n which that manufacture is carried on that the system has been brought est state of perfection. The last general return respecting the number a, and the people employed in them, was made in the year 1835, when the factories in the United Kingdom was 32%, of which there were employed unfacture of cotton, 1304; wool, 1322; silk, 263; flax, 347. The number of the persons working in these factories were as follows:—Between 8 as, males, 10,087; females, 10,501; total, 20,588: Between 12 and 13 years, 687; females, 18,180; total, 35,867: Between 13 and 18 years, males, males, 64,726; total, 108,208: Above 18 years, males, 87,299; females, total, 190,710: Total males, 158,555; total females, 196,818: In all, of which there were employed in cotton factories 220,134; in woollen factories, 30,682; and in flax factories, 33,283. The proporties employed in factories is shown to be much greater in Scotland than are parts of the United Kingdom. n which that manufacture is carried on that the system has been brought er parts of the United Kingdom. arge proportion of the hands employed in those establishments, it will be iste of children and young persons. There having been reason to believe any cases, they were tasked beyond their strength, an investigation of the in this respect was made in 1832 by a parliamentary committee, and thy by a royal commission. The examinations which then took place at, although the abuses alleged to exist had been greatly exaggerated, mained to render legislation expedient; and in consequence an act was 1833 (3 & 4 Wm. IV. c. 103), the chief provisions of which are the fol-

reacher, in any cotton, woollen, workare, the many cotton, woollen, workare, the many cotton, woollen, workare, tow, linen, or silk mill of active mixed, in any such mill, in any part But the act not to extend to the mixed, in any such mill, in any part But the act not to extend to the mixed, in any such mill, in any part part whose districts of the cotton, and the medical certificate, countersigned by some infalling, or boiling of woollens, nor to the labour mons above the age of 13 years, when a packing in any place attached to a spector or justice, that they are of the ordinary strength; a certificate of age is required from young persons between 13 and 18.

§ 20. The inspectors are to make all rules necessary for the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and to encorage the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution of the act, and the strength of the execution

RE, a common term for bankruptcy.

say mill used solely for the manuce.

\$ 20. The inspectors are to make all rules necessary for the execution of the act, and to ensure that the week.

\$ 20. The inspectors are to make all rules necessary for the execution of the act, and to ensure the action of the act,

from the Latin feria, a holiday), a greater kind of market, held at a s and place, to which people resort from different and sometimes distant the purpose of traffic. Anciently, commodities of every kind were chiefly re; but in modern times the increase of towns, and the improvement in of communication, have tended greatly to diminish their importance;

### PRINCIPAL ENGLISH FAIRS.

January.
on Mowbray, horses and cattle.
February.
y, horses. cattle.
March. 10 days) miscellaneous. a la Zouch, horses, cows, sheep. 7. Higham Ferrars, horses, cattle.
25. Woodbridge, Suffolk, horses.
29. Durham, cattle, sheep, horses.
April.

5. Gloucester, cheese.
8. Pontefract, sheep, cattle.
8, 9, 10. Barnet, horses and Scotch cattle.

tes of the English fairs are filled up as they occurred in the year 1840; but in other fill sometimes be different, as they are not unfrequently regulated by saints' days, or age of the week. When the date falls on a Sunday, they are generally held on the day

scountry they are now mostly confined to the sale of agricultural produce.

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is Albertone, borses, cows, chees, a. Romang, cheese, &c. iii. How to six days objects, &c. iii. Type of alberton, butter.
V = \mathbb{P} + \mathbb{P} - \mathbb{P} - \mathbb{P} - \mathbb{P}
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FAL 299 FIG

FALKLAND ISLANDS, or Malvinas, an insular group in the Southern Ocean, short 300 miles N.E. of Cape Horn, between lat. 51° and 52° 45′ S. and long. 5° 20 and 61° 46′ W. It consists of two large islands, East and West Falkland, and about 90 islets. The two former contain nearly 13,000 square miles. These islands were discovered by Davis in 1592; and small settlements, at different times made on them by the English, French, and Spaniards, were successively abandoned. But as, since the increase of the southern whale fishery, and the opening of the Seath Austrian tracked attention Carmal progression was But a, since the increase of the southern whale fishery, and the opening of the South American trade, they have again attracted attention, formal possession was, is 1833, taken of them by the British government.

Est Falkand, or Soledad, contains the small British settlement of Port Louis, which is situated as British government. There is sufficient depth of water for vessels of my sits is Berkeley Sound, with good shelter and anchorage. The principal production of the issue is settle.

For Falkand, the larger of the two islands, is at present uninhabited. The part chiefly frequents is Port Egmont on the northern coast.

Thus islands are surrounded with good harbours, and the waters abound with fish, particularly a species of mallet, which is saited for the use of the shipping. There are also numerous seals and an esphants. The skins of the former are very valuable, and the procuring of them forms the chif issuement for vessels to resort to the islands.

FANEGA. a Spanish corn measure equivalent to 1 1 1 1 Imp. bushel.

FANEGA, a Spanish corn measure equivalent to 111 Imp. bushel. FANEGADA, a Spanish measure for corn land, equivalent to about 1 Imp. acre loj poles.

FATHOM, a measure of length in many countries, equal 6 feet. It is said to

FAUX, a Swiss land-measure, equivalent to 7855 English sq. yards, or 653

French ares; 64 faux = 10 Imp. acres.
FEATHERS for ornamental dress are obtained from the ostrich and a variety

of other birds, the chief of which are described under their proper heads.

Bed-feathers are procured in many parts of Britain from common poultry, and large quantities are annually brought from Limerick and other ports of Ireland. Commercial imports both of feathers and down likewise take place from the countries adjoining the Baltic and other parts. The most esteemed for beds are

these of the goose, and they are best when plucked from the living animal, which is these of the goose, and they are best when plucked from the living animal, which is these thrice a-year, in the spring, at midsummer, and the beginning of harvest.

FEE-SIMPLE, a term sometimes applied to the value of a perpetual annuity; and more frequently to an English tenure of land, in which seizure is granted to a party and his heirs for ever.

FERNANDO PO, a mountainous island lying in the Bight of Biafra, 20 miles the African coast. It is about 120 miles in circumference, and is fertile and satisful. To the African coast. It is about 120 miles in circumference, and is fertile and beastful. It was occupied by Great Britain as a naval and military station in 1827, from its supposed salubrity, and the facilities afforded by its situation for the suppression of the slave trade; but the climate having been found to be as periferous as that of the other settlements on the adjoining part of the African thore, the troops were withdrawn in 1834. The principal settlement was Clarence Town, on the N. side, in lat. 3° 53' N., and long. 7° 40° E.

FERRET, a cotton ware resembling tape, but much stouter, chiefly used in binding or making up articles of dress. It is also made of silk; and this last is some times called Italian ferret.

1 AT. in the Envish law of bankruntey, is the act of court by which the petition-

FIAT, in the English law of bankruptcy, is the act of court by which the petitioning Creditor is authorized to prosecute his complaint against the bankrupt. By 1 & 2 The creditor is authorized to prosecute his complaint against the same that it is a substituted for the commission of bankruptcy, formerly in the live of the same substituted for the commission of bankruptcy, formerly in the live of the same substituted for the commission of bankruptcy, it is issued by the Chancellor, are the chancellor. or a Master in Chancery specially authorized by the Chancellor. [Bankruffer.]
FIGS (Arab. Teen. Fr. Figues. Ger. Feigen. It. Fichi. Por. Figos. Sp. Higos)

in IGS (Arab. Teen. Fr. Figues. Ger. Feigen. 11. Figur. 101. Figur Containing a number of seed-like pericarps enclosed in a rind; and is of a dark puple or brownish colour, with a sweet taste. When ripe they are generally thied in ovens to preserve them, and then packed very closely in the small chests and baskets in which we import them. The tree produces a double, and in some climates, as in Syria and Barbary, a triple crop; whence the great value attached to it in Eastern countries, where it bears fruit through a considerable portion of the year. The first ripe figs come to maturity about the end of June; the second crop or summer fig is that which is dried; the third often hangs and ripens upon the tree after the leaves are shed.

the time of milering the summer fig, with its attendant process and the pean market, is one of great bustle and active - Smyra. Pried figs also form a considerable arti the south of France; besides affording, as in the south of France; besides affording, as in the south of figs has increased in this committee asymptom of figs has increased in this committee asymptom of figs has increased in this committee asymptom of the greater part of which is impossible. trick so of about 24 lbs. each. Figs are also brown and Faro in Portugal. These last are mo

\*\* I red as one of the most grievous calamities to provisions by which the widow of N will Lympus decreed that the Spartan men the state of the state of the state increasing the necessity that the state in the first an article of such necessity that the imputed in to evade this law must have a state of the state in the state instead those who informed as a state of the state in the processions in honour of Bacchus, and the processions in honour of Bacchus, and the processions in honour of Bacchus, and the state derived his corpulency and the state of the sta

For the first says Pistol. (Lib. of the species is the cobout, which is at least double the length of the species is the cobout, which is at the species is the cobout, which is at the case of the species is the cobout, which is the case of the branches. In this country, the standard of the

First besides being used on nameness quantities at home, are largely exported. FIR. (Print)
FIRE-WORKS (Fr. First Flores), there for Foresteeke, well-known dericemposed of explosive combised loss to be any of grupowder along with iron, so exper, and zine fillings, reside, campiler, lycopodium, and lampblack. They divided into three classes: 1st. Those to be set of upon the ground; 2d. The which are shot up into the air; 3d. The se which act upon or under the water.
FIRKIN, an English measure of capacity now disused.

FIRLOT, an old Scottish corn-measure equivalent to one-fourth of the Boll. FIRM, the title under which the business of a mercantile company is carried on. FISH, FISHERIES. The term fishery is applied to those places where fish are caught in such abundance as to constitute an important article in commerce. Great Britain possesses a coast-line of above 3000 miles in extent, while that of Ireland is above 1000 miles; and the greater part of the shores of both islands abound with those species of fish which exist in the largest number, and yield a supply of food the most acceptable. A very considerable portion of our coast supply of food the most acceptable. A very considerable portion of our coast population are more or less engaged in fisherics; and the shores are indented with any and harbours which facilitate their employment, and render it an important brach of national industry. The principal kinds of fish which are the object of systematic occupation in the British seas are the herring, cod, ling, hake, lobster, makerel, oyster, pilchard, and salmon; but the quantity of other fish taken is in the aggregate exceedingly great; and the capture of whales in the Polar Seas is an employment in which a considerable though declining amount of British shiping is engaged, principally belonging to the north-eastern ports. The whole of these are described under their proper heads. The annual produce of the fisheries of the United Kingdom is variously estimated at from £4,000,000 to £8,000,000.

The staintory rules as to the importation of fish of British and foreign taking are embodied in \$2.44, and 68 of the act 3 & 4 Wm. IV. c. 52, an abridgment of which will be found under the and Courons Redulations. By 1 & 2 Vict. c. 113, § 7, prohibitions against importing cured the to be warehoused, were repealed.

FISH-HOOKS (Fr. Hamecons. Ger. Fishangeln), well-known instruments made of the best, smooth, sound, steel-wire; those for salt-water fishing being frequently timed to prevent them wearing rapidly away in rust. In the United Kingdom they are manufactured chiefly at Redditch, in Worcestershire. Fish-hooks, besides

being extensively used in this country, are largely exported.

FISH-MAWS, a term applied in Oriental commerce to a singular preparation of its which is largely exported from the eastern islands to China. It is a favourite atiele of luxury with the inhabitants of that country, often bringing \$75 per pecul in the market of Canton.

FITCH, the fur of the pole-cat, is principally brought from Germany; it is soft and warm, but its offensive odour tends to depress its value.

PLAG, the ensign borne on the mast of a ship to designate the country to which t belongs: in the royal navy it is likewise made to denote the rank of the officer by whom the ship is commanded. The ensign to be worn on all British merchant is ordained by proclamation, dated 1st January 1801, to be a red flag, having in the upper and inner corner, next the staff, the crosses of St George, St Andrew, and & Patrick, blended on a blue ground.

Note of her Majesty's subjects are permitted to hoist in their vessels the union jack, or any Padana or colours usually worn in her Majesty's ships, and prohibited to be worn by preclamation of let January 1801, under a penalty not exceeding £500; and any officer of her Majesty's navy, or customs, or excise, may enter on board, and seize and take away such colours, which shall therepose become forfeited. (4 Wm. IV. c. 13, § 11.)

FLANNEL (Fr. Flannelle. Ger. Flanell), a well-known, slight, loose, woollen att. In this country the finest kinds are made in Wales, principally in Mont-companier, and within a circle of about 20 miles round Welchpool. Flannels are

Seasyshire, and within a circle of about 20 mines round we compose. A maintain also manufactured at Bury, in Lancashire; in Shropshire; and to a small extent is Wicklew, in Ireland. [WOOLLEN MANUFACTURE.]
PLAX (Du. Vlasch. Fr. Lin. Ger. Flachs. It. Lino. Por. Linho. Rus. Lin, Lon. Sp. Lino), an annual plant (Linum usitatissimum), cultivated in this and other accordance from time immemorial for its textile fibres, which are spun and other countries from time immemorial for its textile fibres, which are spun into thread, and woven into linen cloth. The stem is upright and slender, having leave placed alternately on it of a grayish colour. When about 23 or 3 feet wheread, and woven into inner cloth. The stem is upright and stemet, maying kares placed alternately on it of a grayish colour. When about 23 or 3 feet in height, it divides itself into slender stalks, which are terminated by small blue indexted flowers; and these produce large globular seed-vessels, divided within into ten cells, containing the bright slippery elongated seeds, well known in trade under the name of Linseed. The plant will grow on almost any land; but though easy of culture the name of Linseed. of culture, its quality depends very much on fitness of soil and situation. of culture, its quality depends very much on fitness of soil and situation. All almid land (as in Zealand, which produces the best Dutch flax) is deemed the most favourable situation for it. It impoverishes the soil, whence it is often bown on rank ground, and seldom two years successively on the same spot. The plant blessoms in June or July, and ripens its seeds in August or September. Two plant blossoms in June or July, and ripens its seeds in August or September. varieties are generally distinguished, spring flax, with short knotty stems, and close flax, with longer and smoother stems: the former is called by the Germans, who

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7. The state of the property of the content of the content fact are Positive, Bullet 1. The state of the content of the property of the pro

Amin Community Reserved to Fig. Community and the community of the communi

d in Dundee the, unle s otherwise agreed.

mercial allowances are gene as in London.

Tures, 4c. at Dundee.

ax, generally in bobbins, but when a 2 ha per mat.

and Narva flax, always in mats; per mat.

sal, and Neustadt flax, always in the fatherfore no tare.

had on to tare when loose.

Tares, 4c. at London.

Petersburg flax; draft of 2 ha on every scale—about 5 cetta each when in mats. Can either have them stripped or take the real weight of mats. Tare 2 ibs. per bobbin.

Narva flax, amme as 8t Petersburg.

Riga flax, always in mats; draft on each mat ib.: Tare, 20 lbs. per mat or mats 3 cwts. or upwards; 14 lbs. when under 3 cwts.; 10 lbs. on small.

Archangel and Pernau flax; draft and tare same as Ries.

Archinger and a class as Riga.

Credit, 9 months. Thus, if by agreement, 6 months' bill is granted, then a discount of 3 months is taken off; again, if a 4 months' bill is granted, a discount of 5 months is taken off. LAND FLAX is the product of a different plant (Phormium tenax), the hich yield a very strong and beautiful fibre: it has been of late immaderable quantities from that island for the manufacture of cordage.

g the defect, however, of breaking easily when made into a knot, it has a less useful than it was expected to be. Its cultivation has been a the continent of Australia, but as yet with little success; also near Toulon, and other places in France; and it has been introduced i, the moist climate of which is considered to be favourable to its

EED. [LINSEED.]
Fr. Pierre à fusil. Ger. Feuerstein), a mineral composed almost enca.
Few parts of the world are without it. It is used, when calcined
and the world are without it. It is used, when calcined the world are without purpose the vellowish gray in pottery; also for gun-flints, for which purpose the yellowish gray eferred.

TINE, a silk stuff, chiefly used for men's waistcoats; it is made striped, plain,—the last being a twilled fabric. Two other stuffs are known ame; one composed of worsted, used for common waistcoats, women's her articles; the other, made of cotton, resembling jean, and generally sed for making trousers.

(Ger. Gulden), a name given to different silver coins, current in varif the Continent, especially Germany and Holland. The imperial or lorin, the integer of account, and principal coin in the Austrian empire, at 2s. 04d. sterling; the Dutch florin or guilder is equal 1s. 8d. sterling; o very nearly (1s. 7 fod.) the value of the Rhenish florin (in 244 guidenadopted as the integer of account by the States of Southern and Westy; the Polish florin is equal 6d. nearly. The florin is also a German orth about 6s. 11d., which is chiefly current in the countries bordering

ILK (Fr. Filoselle, Bourre de soie), the name given to the portions of broken off in the filature of the cocoons. It is carded like cotton or wan into a coarse soft yarn or thread for making shawls, socks, bands,

ticles, where an inferior kind of silk may be used.

M. JETSAM, and LIGAN, are barbarous appellations used to disdisting in circumstances at sea distinct from legal wreck, in order to conas in directions there is the distinct from legal wheek, in order to con-tain they must be thrown on shore. Flotsam is such portion of a ship a continues floating; jetsam is when goods cast into the sea there sink; ligan is where, though sunk, they are tied to a buoy, in order that a found again. All three belong to the crown, or its grantee, if no ar to claim within a year after they are taken possession of by the ise entitled to them.

ER, one of the most common of the flat fish (*Platessa flesus*), is found r coast, particularly near the mouths of large rivers, which it generally spawns in February or March.

ispawns in February or March.

mon dab, a species of flounder (Platessa limanda) frequently caught
that fish and plaice, is considered superior to both. It spawns in
a and is in best condition for the table in February, March, and April.
(Du. Bloem. Fr. Fleur de farine. Ger. Feines mehl, Semmelmehl.
Por. Flor da farinha. Sp. Flor), the finely ground meal of wheat.

iss are distinguished, called firsts, seconds, and thirds. [Corn.] d of flour is 196 lbs. net.

38 (ARTIFICIAL), imitations of flowers and leaves, which form a common e dress of ladies. They are extensively made in this country, but the best are imported from France, where great improvements have been that years in the manufacture. The French adopt the finest cambric for petals, and the taffeta of Florence for the leaves; while, by some artists, bono, in very thin leaves, is, after being bleached and dyed, employed for The imitations of nature made of these last are of remarkable beauty.

FLUOR SPAR, or native fluoride of calcium, sometimes called De spar, is a mineral found in great beauty and abundance in that county at places. It is procured in cubic crystals of various colours, and in the Odin detached masses, from an inch to more than a foot in thickness. This admits of being turned in the lathe into vases and other ornaments. Flis also sometimes used as a flux for promoting the fusion of other minerals

FOOT, a measure of length, varying in different countries from about 1

FORESTALLING, which seems to have originally signified an interru the highway, came to embrace all attempts to prevent victuals or mere from reaching a public market, or to enhance their price when they rea Regrating, an offence associated with it in the same statute (5 & 6 Edw. V is defined, "the buying of corn, or other dead victual, in any market, an it again in the same market, or within four miles of the place" (Blackstone, and Engrossing, another offence of a similar description, is said to consist getting into one's possession, or buying up, large quantities of corn or off victual, with intent to sell thom again "(Ib.). The statute of Edward severe penalties on these offences, according to the number of convictions; be enactments on the subject were repealed by 12 Geo. III. c. 71. It is st however, by the institutional writers, that they are offences at common is ishable with fine and imprisonment, though how far the criminal law we have extended to such cases where there is no fraud is very energianally. be extended to such cases, where there is no fraud, is very questionable, case litigated was that of Waddington in 1800 (East. i. 164). The innt impolicy of these antiquated interferences with the freedom of industry The innti too obvious to require comment.

FORGERY may be defined as the construction of a document in such a as to make it pass for the writing of a person different from the one who prepares it, and thereby to occasion a fraud. It may be committed not or a whole document, but as to part of one, e. g. by an alteration in the amo bill, whereby the person who has engaged for a certain sum is made to bound for a larger. It is in its effect on the rights of the parties to negotial ments only that it is connected with the subject of this work. No man can liable by his signature being forged by another, though one may in such stances create a liability by acknowledging the signature as his own. In the case, acceptance of a bill is an acknowledgment of the drawer's signatur will make the acceptor fully liable to third parties. Acceptance is not ever, held to be an acknowledgment of an indorser's signature (Smith s. 1 T. R. 654). Whoever pays a forged bill (whether a drawce, or a banker a house it is made payable) is presumed also to have admitted or guarantees of the parties, and will not recover his money, unless he find forgery immediately, before circumstances affecting the position of other have intervened, and send notice on the day on which he made payar person so paying will not have recourse on the party who appears, through of forgery, as drawer of an unaccepted or acceptor of an accepted bill. of lorgery, as drawor of an unaccepted of a accepted of the person who pays for honour is under like liabilities should the name of the person paid for have been forged. "Whoever," says Mr Justice Bayley, "pay should be satisfied that it is, in all its parts, genuine; if he be not, he wi at his peril, and will lose his remedy against the party on whose account it" (322). In the case of vitiations and alterations, this distinction is considered; that where, through the carelessness of the original maker of the ment, facilities have been left for alteration without detection (as where left for adding a word to the sum and thereby increasing it) he will be seen. left for adding a word to the sum and thereby increasing it), he will be res for what appears on the face of the paper. (Bayley, 318-324. Chitty, 286, 2 FOULARD, a kind of gauze riband made in France.

FRANC, the unit of the monetary systems of France and Belgium, is coin, worth about 91d. sterling; the Italian livre, forming the integer of so Genoa and other places, is of precisely the same value. The Swiss franc, int during the existence of the Helvetic Confederation, is equal to about 1 franc, or 1s. 2d. sterling.

The mutual conversion of French and British money is, for general purposes, readily

FRA 305 FRA

reckoning 25 france = £1, or 100 france = £4; an equation which furnishes us with g rules :

<mark>ert Francs int</mark>o Pounds.

t off the last two figures, and mulwashder by 4. 2600 france how many pounds?

2. To convert Pounds into Francs.

RULE .- Divide by 4, and add two ciphers to the quotient.

Ex. In £100 how many francs?

4 | 100

Ans. 2500 francs

Ans. £100. (CE, a powerful kingdom advantageously situated in the W. part of Europe, latitude 42° 20' and 51° 5' N., and longitude 4° 50' W. and 8° 20' E. It is N.W. and N. by the English Channel and the N. Sea; N.E. by Belgium, Lux-N.W. and N. by the English Channel and the N. Sea; N.E. by Belgium, Luxand the Rhenish provinces of Prussia and Bavaria; E. by Baden, Switzer, and the Sardinian States; S. by the Mediterranean and Spain; and W. by of Biscay and the Atlantic. Including Corsica, it is divided into 86 deladesigned from their geographical position; 363 arrondissements, named ir chief towns; 2834 cantons; and 37,187 communes or parishes. Area, 1000,000 hectares, or about 204,000 British square miles. Population in 540,908, or 164 to the square mile. Capital, Paris, an inland town situated ver Seine, and in the department of the same name, in lat. 48° 50' N., and W. E., about 210 miles in a direct line S.E. of London; population in 1836, Government, a constitutional monarchy, hereditary in the male line, with abers,—a house of peers, the members of which are nominated by the king, mber of deputies, of whom there are 459, chosen by as many electoral colleges, ra. A deputy must be 30 years of age, and pay direct taxes to the amount rs. A deputy must be 30 years of age, and pay direct taxes to the amount, or about £20; an elector must be 25 years of age, and pay direct taxes must amount of fr. 200, or £8: the total number of these last in 1838-1839

or about £20; an elector must be 25 years of age, and pay direct taxes nural amount of fr. 200, or £8; the total number of these last in 1838-1839 1838.

Cheracter.—France generally exhibits a level, but not undiversified surface. The most are in the north. The elevated portions are chiefly in the eastern and southern profibe two principal chains, one is connected with the Alps, the other, a branch from the consists of the Cevennes, a long range of mountains, which, travering Languedoc, bashs of the Genome from the Mediterranean, and afterwards stretches northward in parallel with the Rhone and the Saône. In Auvergne a branch of this chain spreads region, which exhibits very striking indications of volcanic phenomena. In respect to secontry has been divided into three regions: the Northern, the Central, and the In the first, limited by a diagonal line from lat. 47° on the W. to 49° on the E., the all a northerly course, and the temperature and produce bear agreat resemblance to s. 6 of England. The Central region, bounded southward by a diagonal line, from lat. W. to 47° on the E., comprises the country south of the Loire, and may be generally at the basin of that river: this is esteemed the pleasantest part of France, the weather ally clear and agreeable, while the vine flourishes, together with wheat and barley, oats in the southern region the climate approaches to that of Italy; wheat gives place to vine forms a primary object of industry, especially in the valley of the Garonne; and be numberry, and the orange flourish.

Vestecs.—The country generally is highly fertile. Extensive tracts of heath occur in laccony, Anjou, Brittany, and Normandy, and poor districts in various other parts, ste surface bears only a small proportion to the arable and pasture lands. Agriculture, seconmonly in a very backward condition. There are few large proprietors, or speculas, who have capital; the average size of farms is much less than in England, and there are surface bears only a small proportion to the arable and pasture

mated at nearly 2,000,000; the quantity annually produced at 40,000,000 hectolitres (880,000,000 gallone), worth about £22,000,000; while the duties imposed on its consumption amount to marry £3,000,000. The departments in which the vineyards are chiefly situated are the Gironde, which yields about 2,500,000 hectolitres yearly, and furnishes the wine known in England under the name of claret; Charente, 1,700,000 hectolitres; also Dordogue, Gers, Gard, Lot-et-Garonne, and Var; but those of Marne, Aube, and others, forming the ancient province of Champagne, as well as those of Cote d'Or, and Saône et Loire, comprised in Burgundy, though yielding a smaller quantity than many others, are distinguished for the superior quality of their wines. About one-sixth of the wine is converted into brandy; that used for exportation is chiefly made in the Bordelais, but the best is that of Charente, which furnishes the Cognac. [Winz. Baandy.]

Beet is extensively grown for the sugar derived from its root; its culture is chiefly pursed in the departments of the N. and E., and part of the centre; the two arrondissements of Lille and Valenchen, in the dep, du Nord, however, furnish one-third of the whole quantity made. This branch of industry has much increased of late years. Of the fruits, the mulberry, reared for the nouri-hment of the silk-worm, is one of the most important; it is chiefly grown in the 8, particularly in the departments of Gard, Drôme, Vanchuse, and Ardéche; in 1835, the quantity of silk occoons obtained amounted to 9,007,907 kilogrammes. Apples and pears replentiful in the departments that they supply a large portion of the food of the population of the central selections. The olive, orange, lemon, and pistachio are produced on the shores of the Meditername, but are not equal to those of other countries; the best olive oil is that of the dep. Bouchs—the Rhones and of the neighbourhood of Alix.

The domesticated animals are, for the most part, similar to those of Great Britain. According to Berghaus, the live st

tricts. The olive, orange, lemon, and pistachio are produced on the shores of the dep. Bosche-de-Rhone and of the neighbourhood of Aix.

The domesticated animals are, for the most part, similar to those of Great Britain. According to Berghaus, the live stock in 1840 amounted to 1,872,600 horses, 6,783,600 cattle, 39,000,000 shores, 3,350,000 hulles and asses, 4,550,000 hors, and 900,000 goats. The horses are generally of taker breef; but great pains is at present bestowed on their improvement. The rearing of exitle is pretigened; but great pains is at present bestowed on their improvement. The rearing of exitle is pretigened; but great pains is at present bestowed on their improvement. The rearing of exitle is pretigened; but great pains is at present bestowed on their improvement. The rearing of exitle is pretigened; but great pains is at present bestowed on their improvement. The rearing of exitle is pretigened, and the rearing and the many is entirely provisioned from them; but Paris is meatly supplied from Anjou. The choses of Dauphiny, Franche Comptie, and its Percz mountains is much externed. The best butter is made in the N., particularly in Britage, Normandy, and the vicinity of Boulogne, from whence considerable quantities are exported. The sheep-wool, of which the annual produce is about 45,100,000 kilogrammes, is usually of a coarselarthion; only a small portion of the native breeds having been crossed with the Merino and other is kinds. The goats are mostly in the Alpine and Pyrencan cliffs; in the latter of which its Their goat has been naturalized. The hogs are most abundant in the R. and N. R. departments, which are placed under an equal number of imspectors, who, with the Minister deep Public Works, compose the Council General of Mines. In Paris there is a theoretical school, and at 3t Etienne one for practical men. Coal is worked in thirty-three departments, but the Minister of the Public Works, compose the Council General of Mines. In Paris there is a theoretical school, and the first produce

The cotton manufacture is carried on principally in the N. and E. departments. Its chief is Rouen, the Manchester of France; to which town it bears the further resemblance of is situated within nearly the same distance of Havro that Manchester is from Liverpool. This nufacture also exists on a very considerable scale at Paris, Troyes, and St Questin. Principal of the control of

isre made at Rouen and Beauvais; and at Colmar and Mühlhausen, in the department t-Rhin. This manufacture, under the influence of high protecting duties, has increased has any other since 1815, and it now nearly supplies the home domand. But beyond his will not probably be much advanced; as, although the French excel in the brightness shifty of their dyes, their machinery is more expensive and less improved than that of this, while their coal costs about double what that mineral can be procured for in Mansand Glasgow. The estimated value of the cotton goods manufactured in 1839 was

is Rich. This manufacture, under the influence of high protecting duties, has increased as any other since 1815, and it now nearly supplies the home domand. But beyond it will not probably be much advanced; as, although the French excel in the brightness willing of their dyes, their machinery is more expensive and less improved than that of which in the difference of the collection of th

longest of all (230 miles), which runs between Nantes and Brest. The total number complete in 18V was 74; besides which, 16 were in process of construction, and 14 others were projected.

The External Trade, though considerable, is by no means commensurate with the natural productive powers of the country, its advantageous position, orthe ingenuity and enterprise of the people. This is mainly to be accribed to the system acted upon by successive governents of protecting native industry, and excluding foreign products, with the view of rendering France independent of other countries. This system was introduced in 1687 by M. Colbert, then missiste of fisance to Louis XIV.; and the prestige that has attached to his name has tended materially to proise this regulating mania. Its depressing effects are now seen and acknowledged by the generality of the mercantile class, and even by the government; but the influence of both has hitherto been sweepowered and superseded by a combination of the sinister interests which it has been the means of creating; and even since the return of peace in 1816, the ordonances of a pernicious testing have been many and stringent, while those of a liberal character have been few and unimportent. The principal articles of export are,—wine, brandy and diqueurs, sait, raw silk, wax, hiles, hides, wool, olive, rape, linseed and other oil, tobacco, flax, iron and steel, and colonial preduce re-exported; besides the following manufactured goods, namely, silks, woollens, hims hempes cloth, cottons, hardwares, perfumery and articles of fashion, hats, jewellery, and household furniture. The chief articles of import are,—of raw materials, silk, woollens, hims hempes cloth, cottons, hardwares, perfumery and articles of fashion, hats, jewellery, and household furniture. The chief articles of import are,—of raw materials, silk, wool hempes, flax, and cotton; of metals, iron and steel, lead, copper, tin, and bullion; of manufactured goes, hardwares and linen yarn; of colonial, tobacco, sugar, and cof

STATEMENT of the Value of Merchandise imported into, and exported from France, dividing the Articles into certain Classes, and distinguishing the Trade by Sec. and by Land, in the Year 1838.

DESCRIPTION.	IMPORTS.			EXPORTS.			
DESCRIPTION.	By Sea.	By Land.	Total.	By Sea.	By Land.	Total	
Animal Productions.	£	£	£	£	£	£	
Live Animals	28,710					439,00	
Animal Produce	3,223,738		8,265,582			3,119,98	
Produce of Fisheries	678,295	25,858	704,153	136,102	15,482	151,584	
Materials for Medicine and	40.040	00 100	00.010			W 400	
Perfumery	42,843					30,890	
Hard Substances for Carving	118,596	4,234	122,830	15,731	919	16,650	
VEGETABLE PRODUCTIONS.	150		1 7 7	100 100	100	1.7	
Farinaceous Food	719,686	134,802	854,488	824,642	85,771	910,413	
Fruits	899,829			347,156			
Colonial Produce	4,404,809			1,031,563	307,728		
Vegetable Juices	1,449,610			657,245	123,024		
Medicinal Substances	108,529				21,036	70,096	
Common Wood (Timber)	828,530					265,99	
Exotic Woods (Hard Woods)	239,361	3,622	242,983	37,813	6,489	44,30	
Fruits, Stalks, and Filaments,				1420.423			
for manufacturing purposes	4,737,311	121,845		292,766	718,369	1,011,13	
Dyes and Tanning Stuffs	181,178			439,578	280,626	790,90	
Other Produce and Waste	16,180	64,819	80,999	81,020	59,839	140,83	
MINERAL PRODUCTIONS.		10.00	100			17.70	
Stones, Earths, and other		1			100	11000	
Fossils	427,236	671,324	1,098,560	155,327	113,717	909,04	
Metals	1,650,030			314,005	286,253		
MANUFACTURED GOODS.	200		12-12-1	2212113	20,000	200	
	000 101		PR 100		20.20	-	
Chemical Preparations Prepared Dyes	239,101	22,305	261,406		99,342		
Colours	1,286,438	24,102	1,310,540		145,833	350,39	
Various Compositions	103,283	16,012 173,122	29,088 276,405	37,557	40,875	78,43	
Liquors, of all kinds	45,832	8,640	54,472	701,706	337,077	1,038,78	
Vitrifications	43,524	35,809	79,333	2,635,819 538,958	262,653 147,228	2,898,475 686,18	
Threads	865,357	131,277	996,634	92,169	107,257	199,42	
Woven Goods and Felt	1,840,229	2,918,337	4,758,566	11,936,244	4,880,429		
Paper, and Fabrications of the	-10.00	-,0.0,007	1,700,000	,000,044	4,000,423	10,010,01	
same	42,795	39,025	81,820	397,532	210,266	607,79	
Various Manufactures	934,447	917,175	1,851,622	3,452,205	1,381,330		
	-			_			
Total	25,168,553	12,313,626	37,482,179	27,791,154	10.445 159	28,225,59	

ATHERST showing the Amount of the Import and Export Trade of France with the different Countries of the World, in the Year 1838.

Europe.   £   £   China	5,311,827 290,413 ons 459,676 35,981 8 379,425 176,603 106,690 51,361 19,744 990	33,252 6,827,921 202,131 28,049 602,915 151,616 918,225 324,261 13,194 70,396 17,419 103,895 14,376
1,292,819   539,828   Cochin-China, 8 redsh   202,711   41,655     202,711   41,655     202,712   41,655     202,713   41,655     202,713   41,655     202,713   41,654     203,144   78,556     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,576     203,145   78,577     203	2. 53,751 2. 5,311,827 290,413 008 459,676 35,981 8 379,425 176,603 106,630 51,361 19,744 390	33,252 6,827,921 202,131 28,045 602,914 151,616 918,233 324,261 13,194 70,306 17,415 103,806 14,376
10   10   10   10   10   10   10   10	2. 5,311,827 290,413 ons. 459,676 35,981 8 379,425 176,630 106,690 51,361 19,784	6,827,921 202,131 28,049 602,915 151,616 918,205 324,261 13,194 70,396 17,419 103,895
forway.         440,339         88,762         America           smark         33,144         78,556         United States.           susian         837,762         361,594         Hayti.           statemburg-Schwerin         14,124         15,275         Spanish           sland         837,359         87,701         Danish         Janish           sigun         3,733,856         2,206,461         Dutch         Dutch           val Britsin         3,797,701         5,602,145         Brazil.         Brazil.           riugal, Azores, drc.         61,089         90,113         Mexico.         Mexico.           sib.         1,419,592         3,033,093         Central America           sib.         296,197         411,678         Venezuela           olisian States         44,493,383         52,300,815         New Granada.           validities         899,033         541,782         Perus           sany         632,369         197,997         Chili.           man States, Lucca         38,373         197,897         Chili.           many         2,180,175         1,794,017         French Color           faky         1,090,995         657,279         Guada	5,311,827 290,413 ons. 459,676 35,981 379,425 176,630 106,690 51,361 19,784	902,131 28,045 602,916 151,616 918,235 324,261 13,194 70,306 17,415 103,896 14,376
Sunark   Sa   Sa   Sa   Sa   Sa   Sa   Sa   S	5,311,827 290,413 ons. 459,676 35,981 379,425 176,630 106,690 51,361 19,784	902,131 28,045 602,916 151,616 918,235 324,261 13,194 70,306 17,415 103,896 14,376
Say, 762   361,594   Hayti.   Say, 762   361,594   Hayti.   Say, 359   331,018   British Possessi eklemburg-Schwerin   14,124   15,275   Spanish   Say, 359   37,7014   Danish   Say, 359   37,723,656   2,206,461   Dutch   Say	290,413 ons. 459,676 35,981 8 379,425 176,633 106,690 51,361 19,764	902,131 28,049 602,918 151,616 918,205 324,261 13,194 70,306 17,419 103,895 14,376
1886 Towns.   287,352   331,018   British Possessi	ons. 459,676 35,981 8 379,425 176,603 106,690 51,361 19,784	28,045 602,914 151,616 918,295 324,261 13,194 70,396 17,415 103,895 14,376
seklenburg-Schwerin         14,194         15,275         Spanish           sland         837,359         877,014         Danish           igium         3,723,856         2,206,461         Dutch           val Britsin         3,727,701         5,602,145         Brazil           riugal         Azores, &c.         61,080         90,113         Mexico           sin         1,419,592         3,033,093         Central America           stris         206,197         411,678         Venezuela           num States         4,469,389         2,380,815         New Granada           seany         632,399         719,091         Bolivia           man States         Lucca         38,373         167,897         Chili           starriand         2,678,000         3,445,233         Sates of Rio de           many         2,180,175         1,794,017         French Color           fkey         1,900,995         657,279         Guadaloupe           Martinique         Bourbon         Martinique	459,676 35,981 879,425 176,603 106,690 51,361 19,784 890	602,918 151,616 826 918,293 324,261 13,194 70,396 17,415 103,895 14,376
Sand	35,981 379,425 176,603 106,690 51,361 19,784 890	151,616 826 918,295 324,261 13,194 70,396 17,419 103,895 14,376
	8 379,425 176,690 106,690 51,361 19,784 890	826 918,295 324,261 13,194 70,396 17,419 103,895 14,376
vas Britain         3,797,701         5,602,145         Braxil           riugal, Azores, &c.         61,080         90,113         Mexico.           sib.         1,418,592         3,033,093         Central America           ribian States         4,469,383         2,380,815         New Granada.           r Sicilies         899,633         541,782         Peru.           semy.         632,369         719,091         Bolivia           man States, Lucca.         38,373         107,897         Chili.           sterland         2,678,000         3,445,823         States of Rio de           many.         2,180,175         1,794,017         French Color           rksy.         1,090,995         657,279         Guadaloupe.           Africa.         Martinique.         Bourbon.	379,425 176,603 106,690 51,361 19,784 890	918,295 324,261 13,194 70,396 17,419 103,895 14,376
rtugal, Azores, &c.   61,080   90,113   Mexico.   1,418,592   3,033,093   3,033,093   Central America   1,418,592   3,033,093   Central America   266,197   411,678   Venezuela   1,618   Venezuela   1,618	176,603 106,690 51,361 19,784 890	324,261 13,194 70,396 17,419 103,895 14,376
1,418,592   3,033,093   Central America	106,690 51,361 19,784 890	13,194 70,396 17,419 103,895 14,376
aitris	51,361 19,784 890	70,396 17,419 103,895 14,376
dlinian States         4,469,383         2,380,815         New Granada.           vo Sicilies         899,033         541,782         Peru           samy.         652,390         719,091         Bolivia.           san States, Lucca.         38,373         107,897         Chili.           fizerland.         2,678,000         3,445,283         States of Rio de           many.         2,180,175         1,784,017         French Color           fizey         1,900,995         657,279         Guadaloupe           Africa.         Bourbon         Bourbon	19,784	17,419 103,895 14,376
Minian States	19,784	103,895 14,376
0 Sicilies         889, 033         541,782         Peru.           seary.         632,369         719,061         Bolivia.           man States, Lucca.         38,373         107,897         Chili.           tizerland.         2,678,000         3,445,823         States of Rio de           many.         2,100,175         1,794,017           tees.         15,713         84,367         French Coto           rksy         1,090,995         657,279         Gundaloupe.         Martinique.           Martinique.         Bourbon.         Bourbon.         Bourbon.	890	14,376
Seany   Seany   719,691   Bolivia   Seany   719,691   Bolivia   Seany   719,697   Chili   Seany   719,797   Chili   Seany   719,797   Chili   Seany   719,797   Chili   Seany   719,797   Chili   719,797   Chili   719,797   71		14,376
man States, Lucca.         38,373         107,897         Chili.           itzsrland.         2,678,000         3,445,823         States of Rio de           many	100 000	
States of Rio de rises   1,794,017   15,794,017   15,794,017   15,794,017   15,794,017   15,713   16,909,995   1657,279   16,000,995	132,333	
Rees	IN A HEERE MODIOTO	-04,440
Africa. 1,090,995 657,279 Guadaloupe Africa. Bourbon	mire.	100
Africa. Martinique		000 mon
Africa. Bourbon,	860,474	
	684,496	
	844,824	
pt 137,832 151,068 Senegal	212,455	
fers 66,697 1,011,431 Cayenne		136,692
thary States 240,137 210,566 St Pierreand Mig	uelon, } 488,976	227,171
mod Good Hope and \ 24,172 273,328 and the fisher	Correct J	201,111
WY TECKS and salv	age 14,759	
ier parts 22,933 52,710		
Total merch	andise 37,482,179	38,236,306
Asia. Specie imported	Inna Y	,,,,,,,,,,,
Indian Dettinh and	ritain) 6,907,087	
ustralia		2,288,936
Indies, Dutch 249,194 57,355	********	2,200,300
French 212,344 17,361		40,525,242

rates ahowing the Number and Tonnage of Vessels engaged in the Foreign rade of France, which Entered and Cleared at Ports in that Country, dissuashing French from Foreign Vessels, and those employed in the Direct from see employed in the Carrying Trade, also the Value of their Cargoes, in the car 1838.

Vessels and Trade.	Entered.			Cleared.		
Actions gray Tables	Vessels.	Tons.	Cargoes.	Vessels.	Tons.	Cargoes.
ish, exclusive of coasters ign, in direct trade with the barry to which they belong ign, in carrying trade	6,081 6,812 1,194	844,213	£ 12,695,120 10,671,384 1,802,044	5,126	463,342	£ 11,040,156 14,340,416 2,410,568
Total	14,087	1,671,824	25,168,548	11,877	1,181,347	27,791,140

number and tomage of merchant vessels, which belonged to the ports of France on 31st aber 1838, were as follows:—Of 30 tons and under, 10,623; between 30 and 60 tons, 1019; as 60 and 100 tons, 1816; between 100 and 200 tons, 1833; between 30 and 300 tons, 606; as 300 and 400 tons, 131; between 400 and 500 tons, 68; between 500 and 300 tons, 606; as 300 and 400 tons, 213; between 400 and 500 tons, 68; between 500 and 600 tons, 15; as 600 and 700 tons, 2; of 800 tons (1164) and upwards, 1; total number of vessels, 15,336, 100s, 300 and 700 tons, 2; of 800 tons (1164) and upwards, 1; total number of vessels, 15,336, 10s, 300 and 700 tons, 2; of 800 tons (1164) and upwards, 1; total number of vessels, 15,336, 10s, 300 and 700 tons, 2; of 800 tons (1164) and upwards, 1; total number of vessels, 15,336, 10s, 300 and 700 tons, 2; of 800 tons (1164) and upwards, when viewed with reference to at agashilities of the two countries to supply their mutual wants, and to their near neigh-sed to each other. This is to be attributed to the exclusive policy introduced by M. Colbert, betwards imitated in our own country; and to the long continuance of that feverish state of 3 janlousy and hatred which was ever and anon breaking out into fierce and protracted conference, influences which, until a recent period, have led the two nations to act as if each ladger interest than at any cost to keep itself independent of the other, and to their comits of the commonly called the Eden treaty, after Mr William Eden (subsequently Lord Auckland), policiator, which was favourable in the highest degree to the extension of commercial relations a France and Great Britain; but this treaty continued in operation only until 1791, when riskens were supplanted by a new tariff, reimposing the former prohibitory duties; and the

system then restored may be said to have been adhered to down to the present day, at least on 0 part of France, in all its leading principles.

At different periods since the peace of 1815, attempts have been made to extend commende two countries. In Great Britain, the discriminating duty on Prench wines has be repealed: the silk manufactures, formerly prohibited, are now admitted upon a scale of deli which causes a considerable trade in them to be carried on, and at various times the date. which causes a considerable trade in them to be carried on, and at various times the dath have been reduced in a considerable degree upon many minor articles of French probes while in France these concessions have been met with a corresponding spirit. But viewed as whole, what has been effected it trifling, when compared with what yet remains be done. The great British staples, coal and fron, articles of which France is deficient, are yet loaded by a with prohibitory duties; restrictions are likewise imposed by her on hardware, cutlery, estay yarns, and many other products of English industry. On the other hand, the duties leviel in United Kingdom on brandy, and even many descriptions of French silks and wines, are much i high. Happily the importance of further relaxations is appreciated by the two governments, well as by the great body of the consumers in both countries, so that there is now some prospet that their commercial intercourse will be allowed to grow up to its natural level. that their commercial intercourse will be allowed to grow up to its natural level.

TRADE of the United Kingdom with France at different Periods.

		Official	Value.		Declared Value
		1	of British and Irish Produce		
Tears.	Imports from France.	British and Irish produce and manufactures.	Foreign and Colonial Merchandise	Total Exports.	and Manufac- tures exported to France.
1783 1795	£ 334,370	£ 368,037	£ 354,090 78,653	£ 722,057 78,653	£
1845	41,690 494,749 754,372	199 214,824	353 1,228,856	552 1,443,690	298,292
1820 1825	775,132 1,835,985	334,167 279,212	829,814 892,403	1,163,901	390,745 360,710
1836 1835 1836	2,317,696 2,746,999 3,125,978	486,284 1,561,915 1,700,665	181,065 505,346 644,950	2,067,349 2,067,261 2,345,615	475,884 1,453,636 1,591,381
1837	2,707,587 3,431,119	2,036,844 3,193,923	839,207 691,090	2,876,051 3,885,003	1,643,904 2,314,141
1839	4,022,526	3,118,410	514,243	3,632,653	2,298,307

The principal exports from France into the United Kingdom in the year 1839 were as follow-Apples (official value), £20,651; baskets, £5690; books, £13,729; boracie acid, £11,602 h. boxes, £13,530; brimstone, 199,104 cwts.; clocks, £27,009; cork, £331 cwts.; twast, 76,104 quarters; barley, 105,356 quarters; beams, 27,004 quarters; corker grain, 8006 quarters; iw 115,502 cwts.; cotton manufactures, £41,701; eggs, No. 90,634,163; needlework, £19,635; had tow, 75,607 cwts.; flowers, artificial, £20,933; furns, martin, No. 13,636; gives bottan, 134,64 qts. Imp. measure; bair, human, 8661 lbs.; hats of straw, No. 5601; hemp, 19,546 cwts; leak manufactures, viz. gloves, 1,007,869 pairs; boots and shoes, 48,694 pairs; and of other articles, £28 linen articles, viz. cambries and bordered handkerchiefs, 34,568 pieces; and of other articles, £28 linen articles, viz. cambries and bordered handkerchiefs, 34,568 pieces; and of other articles, £28 linen articles, viz. cambries and bordered handkerchiefs, 34,568 pieces; and of other articles, £28 linen articles, viz. cambries and bordered handkerchiefs, 34,568 pieces; and of other articles, £28 linen articles, viz. cambries and bordered handkerchiefs, 34,568 pieces; and of other articles, £28 linen articles, viz. cambries and bordered handkerchiefs, 34,568 pieces; and of other sorts, 61,946 lbs.; pietures, No. 2316; plasting, &c. for straw bonnets, 34,957 lbs.; pland pruncleos, 8109 cwts.; prumes, 18,1986 cwts.; prints and drawings, No. 113,903; quinnets phate of), 55,477 ounces; rape-sed and other oil cakes, £37,333 cwts; sakt, 39,476 bashels; sakt, 54,573 cwts.; and and pruncleos, 8109 cwts.; prumes, 18,1986 cwts.; pink bashels; sik (chiefly re-exported from lightraw, 1,018,901 lbs.; sakte, hunbs, and hasks, 568,754 lbs.; thrown, dwd 1711 lbs., and major and gauze ribands, 18,127 lbs.; crape, 2335 lbs.; velves, 9254 lbs.; thrown, complete from foreign cwts. £119,795; water, Cologne, 54,665 flasks; wine, 495,612 gallons; we sheep's, 83,141 lbs.; wollen manufactures, namely, p

lace and net, small wares, twist and yarn, hardware, machinery, silk twist and yarn, as yarn,

sand handkerchiefs) and cottons, shellac, goat's hair manufactures, indigo, castor oil,

programment and usuadarecticies) and cottons, sheliac, goat's hair manufactures, indigo, castor oil, pepper, quickniver, precious stones, saltpetre, spellere, and cotton wool.

Is addition to the trade just described, a considerable intercourse is conducted by those effectual reformer of faulty tradity,—the smugglers. This illicit trade chiefly consists in conveying brandy from France to the 8. coast of England, and in introducing some descriptions of yarns and lace into the former, across the frontier by way of Belgium. A great deal of curious information upon this subject is to be found in the Reports in 1832 and 1834, by Mr Villiers and Dr Bowring, on the commercial relations between France and Great Britain; though, since these reports were made, it is believed that in some branches, especially that of yarns, the irregular trade has decreased.

be former, across the frontier by way of Jelegium. A great deal of curtous information upon this major is to be found in the Reports in 1823 and 1824, by 31 v. Illiers and Dr. Howring, on the commercial relations between France and Oreat Birtain; though, since these reports were made and the state of the control of the

Paincipal Ports on the Mediterranean.

These, stated in their order from E. to W. are, Toulon (a celebrated station of the French navy), Marseilles, Aries, Cette, Agde, Port-Vendres.

Cette, in lat. 43° 24' N., long. 3° 42' B., is situated in the department of Héranit, on the mero Crite, in lat. 47 24 N., long. 57 42 E., is situated in the department of Héranit, on the mero stripe of land which separates the étang or lagoon of Thau from the sea. It forms one embouches of the Great Canal of Languedoc, a circumstance to which its rise and prosperity is alone at the able, as the port is not very good, nor has it the natural facilities for becoming so: it has she canal communication with the Rhone; pop. 11,648. The harbour, which has from 16 to 19 is water, and can accommodate about 440 vessels, is formed by two lateral moles, with a breakust across the entrance. The moles are fortified, and on the principal one is a lighthouse, deviated feet above the level of the sea. A considerable trade is carried on in the wines and branding of Lag guedoc, of which Cette is the depot. The salt-works on the adjoining lagoon are retry extensive as are also the disheries, particularly that of sardines. About 130,000 tons of shipping (includic constant) and the content an

as are also the fisheries, particularly that of sardines. About 130,000 tons of shipping (inclusive coasters) enter annually.

Marseiller, in lat. 43° 17° N., long. 5° 23′ E., is the principal commercial city and port of Frant It is seated at the upper end of a gulf, covered and defended by many small islands, and is divisint to the old town, or the city, and the new. In the former, the streets are narrow, and the low mean: but in the latter, which communicates with the old by a fine street, the squares and test ings are beautiful; pop. about 125,000. Marseilles has been called Europe in miniature; it is to resort of foreigners of all nations, and the variety, continual bustle, and modiley of languages wish this occasions, are among its most striking features. The harbour is an oval, of more than has mile long, and about a quarter of a mile broad, formed by a small inlet of the area, running sward into the heart of the city, which is built round it; and is capable of accommodating also 1200 vessels. It is very safe but not deep, and frigatos cannot enter without difficulty. Opes the mouth of it, which is narrow, not permitting the entry of more than one ship at a time, are three small islands of 1f, Rattonneau, and Pomègue; and between the two last is a secure s chorage, where vossels perform quarantine. Exports, chiefly wines, brandy sits, westless. three small islands of 11, Kattonneau, and Fomegue; and between the two last is a secure a chorage, where vossels perform quarantine. Exports, chiefly wines, brandy Illis, woslin hosiery, linens, corn, dried fruits, oil, soap, leather, and colonial articles. Marseilles is a greenporium for Levant produce, and it also carries on an active intercourse with Italy, Spais, if Black Sea, Algiers, and other parts of Barbary. In 1833, the number of vessels which essert from foreign countries and French colonies was 3247, burden 481,355 tons; and the number coasters 3900, burden 954,810 tons. In the same year, the number of steamers that entered we 621, burden 150,456 tons. The customs and other dues collected are estimated at £1,00,80 annually.

#### CORSICAN PORTS.

CORSIGN FORTS.

CORSIGN FORTS.

CORSIGN FORTS.

E.; pop. 12,845. The port is unsafe, and not adapted for large vessels. At its entrance is the celebrated rock "Il Loone," so called from its resemblance to a lion in repose, which answer is purpose of a breakwater. Exports, oil, wine, cattle, hides, goat-skins, coral, and wood. It carries on a considerable intercourse with Leghorn, from whence British manufactures and tobsets of a superior into the island. smuggled into the island.

Ajacrio lies in a gulf on the N. side, in lat. 41° 55' N., long. 8° 44' E.; pop. 9000. Experts wine, oil, and coral.

#### MEASURES, WEIGHTS, MONEY, FINANCES, &c.

Measures and Weights.

Measures and Weights may be classed under three heads:—1. The Metrical System. 2. The Système Usuel. 3. The Ancient System.

1. The Metrical System,

2. The Système Usuel.

2. The Système Usuel.

2. The Coccility of 10 decimetre of the believe of 10 decimetre, 100 centify and decigrammes, or 100 centify and decigrammes.

1. The Journal System of 10 metrics.

2. The Système Usuel.

3. The Anti-coccility of 10 decimetre, 100 centify and decigrammes, or 100 centify and decigrammes.

2. The Système Usuel.

3. Sistem 2. The Système Usuel.

3. Sistem 2. The Système Usuel.

3. Sistem 2. The decimeter of 10 metrics.

3. Sistem 2. The Système Usuel.

3. Sistem 2. The decimeter of 10 metrics.

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3. Sistem 2. The Système Usuel.

3. Sistem 2. The decimeter of 10 metrics.

3. Sistem 2. The decimeter of 10 metrics.

3. Sistem 2. The d

weight, the gramme; and the Latin vertwave occu(tenth of), centi (hundredthof), milli (thousandth
of), being prefixed to that expressing the unit;
serve to denominate its subdivisions; while the
Greek derivatives dica (ten), hecto (one hundred),
kilo (thousand), myria (ten thousand), express
its multiples. Thus deci-mètre denotes the 1<sub>0</sub>th
of a mètre, and déca-mètre 10 mètres.

Mêtre of 10 décimètres, 100 centi-mètres, or
1000 millimètres = 1 093633 Imp. yard, or nearly
391 Imp. Inches; and 32 mètres = 35 Imp. yds.
nearly:—1000 mètres, 100 décamètres, or 10
hectomètres = 1 kilomètre, or metrical mile =
3290-899 Imp. feet = about 16383 Imp. yds., or
nearly 5 furiongs; and 10 kilomètres = 1 myriamètre, or metrical league = 6-213884 Imp. miles,
or = 6 miles, 1 furiong, 28 poles, and 28 yds.

Are (100 sq. mètres), or metrical perch of 10
déciares, or 100 centiares = 119-6033 Imp. sq.
yds., or nearly 3 sq. poles and 29 sq. yds.; 100
ares, or 10 décares = 1 hectare = 2-47143 Imp.
ares, or 10 décares = 1 hectare = 2-47143 Imp.

20 lbs. 132 oz.

### 2. The Système Usuel

Was established in 1812 for the purposes of rela was established in 1812 for the purposes of researcy 5 furlongs; and 10 kilométres = 1 myrais trade, in consequence of the aversion above; metric, or metrical league = 6213824 Imp. miles, or = 6 miles, 1 furlong, 28 poles, and 28 yds.

Are (100 sq. mètres), or metrical perch of 10 déclares, or 100 centiares = 1196033 Imp. sq., yds., or nearly 3 sq. poles and 29 sq. yds.; also was a sq. poles and 29 sq. yds.; also was or 10 décares = 1 hectare = 2\*471143 Imp. acres = 2 acres, 1 rood, 35 sq. poles, 11; sq. yds.; or 17 hectares = 49 Imp. acres nearly.

Stère (or cubic mètre) of 10 décistères = the latter in small transactions. sile = 2 mètres = 6 Imp. feet 62 | = jth of the toise. | = 12 décimètres = 47; Imp.

al = 1 litre = 12 Imp. pint nearly. smel = 2 hectolitre = 1 Imp. peck , or 12 peck nearly. sib = 2 kilogramme = 1 lb. 1 oz. oird., or 7717 troy grains.

2. The Ancient System ally employed, particularly in road

ieds de roi = 1·9490 mètre = 2·1315 or about 6 feet 42 inches.

of 2000 toises or 2 miles = 3.898 e, or 2000 toles or 2 miles = 3°50° c 4863 Imp. yards; Marine league legree, or 60 marine miles = 5°555 e 6976 Imp. yards; League of 25 to 4°444 kilometres = 4860 Imp. yards. eaux-et-forts = 51°072 ares = 1°972 ar re; Arpent de Paris = 34 1887 ares

measure, of 36 setiers, 144 quarts,
 268 litres = 58 985 Imp. gallons.
 measure of Paris, of 12 setiers, 24

transpare of Taris, of 13 Sectors, 2014, 144 bois-seaux, or 2304 litrons slitres = 51-502 Imp. bushels. It de Marc), of 2 marcs, 16 onces, deniers, 9216 grains = 489-5 gram-roy grains; the quintal of 100 livres . avoird.

Tun of 4 barriques = 912 litres galls. Velte = 15 Imp. galls. nearly.

### MONEY.

of account is the franc, which is 00 centimes, and is equivalent to rring. Prior to 1797, the money of the livre tournois of 20 sous each,

31 livres are equal to 80 francs.
n coins are as follow:—Gold pieces n coins are as follow:—Gold pieces ometimes called Napoleons, or new o l&s 103d; these are minted at the francs from the kilogramme of all of the fineness of 900 milliones. so ut the meness of 500 minetices, or 7,6ths, the remedy of the mint mes in the weight, and the same in Silver pieces of 5, 2, 1, 1, 2, and led at the rate of 200 francs from or of standard metal of 7,6ths fine, if the mint, allowed both on the the fineaus various feats. a 5 franc pieces, varying from 3 mil-a 5 franc pieces, to 10 millièmes, e pieces:—Billon or copper pieces 3, 2, and 1 centimes: the billon

3, x, and I centimes: the billon mitimes, or I decime, contain ith Of the old coins the principal are of 34 livres, worth about 18s. 99d., as d'or, and the silver ccu of 6 bout 4s. 6jd., with halves, quare the copper sou, accounted equal

or mint charge, according to the is 9 francs per kilogramme of gold M 900 millièmes, or 10 francs per fine gold, and 13 per cent. on, if a kilogramme of gold 7, the fine he mint, the amount returned in rance instead of 3100 francs, the hit is minted: for a kilogramme fine also, 197 francs only will be ad of 900 francs. The fixed mint a gold and silver are thus issued if rester, and all variations in their are expressed in agios or premiums m.

The par of exchange with London, deduced from the gold coins, is 25 francs 221 cents, and from the silver coins, 25 francs 57 cents for £1, from the silver coins, 25 france 57 cents for £1,—
the value of the franc being in the former case
9-52d., in the latter 9-39d.; but these rates are
of little use in practice, as, while in this country
gold forms the established medium of payment,
in France, being undervalued by the mint regulations in respect to silver, it cannot (at least
in large transactions) be obtained at the rate
legally or nominally given to the coin, but must
be purchased at its current market-price or recused at its current market-price or prebe purchased at its current market-price or pre-mium. This premium, therefore, must always be taken into account in computing the metallic par for the purpose of the London exchange. At Paris, January 3, 1840, the quotation for gold was "74 per mille premium; which at the rate of £3, 17s. 104d, per ounce (British stand-ard), produced an exchange of 25 francs 34 cents per £1, and made the franc equal 9-47d. The usance of bills throughout France, and of bills on London, is 30 days' date. No days of grace are allowed.

grace are allowed.

The Bank of France was established on its present footing in Paris in 1803, but a similar national institution existed in that city under different forms and designations, from the year 1716. It received a grant for 40 years; and its original capital was fr. 70,000,000, divided into 70,000 shares (actions), each of fr. 1000, which, however, was soon increased to fr. 90,000,000 (£3,600,000). The bank has since repurchased 29,100 of these shares, thereby reducing its actual capital to fr. 67,900,000 (£3,716,000). It circulates notes for fr. 500 and upwards, payable in specie on demand, receives deposits, and discounts bills of exchange; it also makes advances on buillon and other securities. It likewise uncounts bills of exchange; it also makes advances on bullion and other securities. It likewise undertakes the care of plate, jewels, title-deeds, and securities of all kinds; the charge for which is ith per cent. on their value for every period of 6 months or under. Its affairs are managed by a governor and deputy-governor, nominated by the king, and by 17 regents, and 3 censors, elected by 200 of the principal shareholders. A statement (compte rendu) of the bank's affairs is published annually; and the following is a copy of that issued in April 1841:—

A mount of bullion on hand fr. 245,097,496-22 Commercial bills discounted 122,198,094-94 Advanced on the security of bullion 14,473,100-00 Advanced on public securities 6,221,841-85 Hranch banks, debtor 1,1,000,000-00 12,000,000-00 Capital of branch banks
Amount of reserve, according to 10,000,000 00 law of 1834

Amount vested in public securities 50,177,832:80 Hotel and furniture of the bank . 4,0 ,000,000-00 457,746-73 Sundries

478.958.557-04

#### Contra.

Bank notes in circulation, not comprising branch banks
Notes payable to order 1,219,310-50
Treasury account-current 90,950,419-96
Sundry accounts-current 93,518,059-98
Paceixtr available tright 424,6401 Notes payable to order 1,318,310°00
Treasury account-current 90,950,419'96
Sundry accounts-current 62,518,059'98
Receipts payable at sight 4,454,500'00
Capital of the bank 67,900,000'00
Reserve, according to law of 1834 10,000,000'00
Unclaimed dividends 1,000,000'00
Unclaimed dividends 254,849'33
Translated bands outstanding 254,849'33 Unclaimed dividends Draughts of branch banks outstanding 254,849-53 Sundry accounts 3,753,228-34 Sundry accounts

478,958,557.04

The Bank of France has branches in various places; in addition to which, there were in 1838

Nantes Margailles	tablishment	s issuing paper; Rouen, Lyons,	Expenditure.	
Transco, man series,	nd Lille.	of these six de-	·   Gebt	fr. 276,016,496
Nantes, Marseilles, a partmental banks, th year just mentioned,	ne aggregate was fr. 14.	capital, in the 550.000 : specie	Pensions	\$2,541,000 13,000,000
on hand, fr. 14,583,	000; notes	in circulation,	Chambers of peers and	,,
fr. 35,199,000; deposi Resides these, there	is the Have	a and a variate	deputies, and legion of honour	3,305,300
of other joint-stock b Lafitte Bank, lately of bank bills" bearing	anks in the parts blished s	rovinces. The	Ministry of Justice .  Religion	18, <b>68</b> 5,445 <b>3</b> 5,439,560
" bank bills" bearing	interest.		Foreign amairs	7,370,622
The French comme	ercial code i	ecognises unree	Public instruction	12,997,673 74,727,276
kinds of commercial permanent nature; r	amely, lst,	Societies " en	Public works, viz. Royal roads & bridges 23,960,0	
nom Collectif," or c	indite," the	nature of which	Ports & internal nav-	
we have already described.	ribed [Comp These last	ANY]; and 3d, resemble joint.	igation 13,135,0 Other expenses 17,934,8	
stock companies in the is divided into shares	is country.	Their capital		- 54.399.87 <b>8</b>
to the amount of tho	; each noid se which he	er is liadie only possesses : and	Ministry of war, viz. Expenditure in France 202, 189,0	58
to the amount of tho the business is carrie elected by the shareh	d on by a f	ew individuals	Occupation of Ancons. 791,5	CX
sonally responsible to a report of the Frence	the public.	According to	African possessions 25,743,3	— 228,723,916
a report of the Frence of companies of the tv	ch Chamber	s, the number	Ministry of marine and colonies:—	
in France from 1826 t	o the close o	of 1837, was,—	Seamen and marines 22,966.3	00
Societies en Command panies, 157. Of the fo	nte, 1106 ; ja	int-stock com-	Shipbuilding	30
nals, periodicals, and	books, 401 ;	manufactures,	Sundries 16,343,5	. 00
95; coaches and mode metals, and the coal	trade, 60; r	avigation, 52;	Administration of	65,000,000
metals, and the coal (banks, 40; insurance theatres, 24; miscella the companies are grant to the coal (banks, 40); insurance the coal (banks, 4	∺, 27; ag	riculture, 25;	finance Collection of taxes . 119,870,1	51'231'08)
the companies are go	enerally div	ided into very	Reimbursements 53,828,1	34 .
sman sums, some as i	OM STR TO STEE	15 francs.		- 173,686,581
The following is an	ANCES.	he public rev-	Total i	r. 1,037,968,000
enue and expenditure	-	1838 :	O	
Land-tax, &c.	evenue.	fr. 261,852,762	Besides the state revenues, v	Arious taxes sil
Poll-tax & house-tax Door & window taxes		55,289,000	own expenses: Of these the	principal is the
License duties		29,279,107 35,606,000	OCCUPAL. OF CUITIES LEVISED IN the to	
Registration duties, fr. Stamps	174,960,000 31,200,000	•	of which is applied to defermate	
rumps	D1,2(11),1711		or water is subtree to desiral the	expenses of hor
Sale & auction duties	5,630,000		which pass through their barrie of which is applied to defray the pitals, poor-houses, and other k	expenses of hos-
Sale & auction duties	5,650,000	211,810,000	Debt. The annual charge on accom-	nt of the public
Sale & auction duties  Timber & other forest produce	39,478,633	211,810,000	Debt. The annual charge on accoundebt on 1st January 1838, cons	nt of the public
Timber & other forest produce Fishing duties	5,650,000 39,478,633 400,000	211,810,000 32,878,633	The annual charge on accoudebt on 1st January 1838, consilowing sums:— Rentes, 5 per cent.	nt of the public isted of the fel- fr. 147.053.47
Timber & other forest produce	39,478,633 400,000 105,126,000	,	The annual charge on accoundebt on 1st January 1838, considering sums:—  Rentes, 5 per cent.  4 per cent.	or of the public isted of the fel- fr. 147,083,473 1,086,689
Timber & other forest produce Fishing duties  Customs duties, &c. Salt tax Excise duties on li-	32,478,633 400,000 105,126,000 55,534,000	,	Debt. The annual charge on accounded on lat January 1838, consilowing sums:— Rentes, 5 per cent. ——4 per cent. ——3 per cent.	or of the public isted of the fel- fr. 147,083,473 1,086,689
Timber & other forest produce	39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000	,	Debt. The annual charge on accoundebt on 1st January 1838, conslowing sums:— Rentes, 5 per cent. 4 per cent. 3 per cent. Binking fund Interest and sinking fund on lot	nt of the public isted of the fel- fr. 147,083,47 1,085,49 11,972,55 35,984,65 44,616,45
Sale & auction duties Timber & other forest produce Fishing duties Customs duties, &c. Salt tax Excise duties on li- quors, &c. Sale of tobacco Sale of guppowder Sale of guppowder	39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000	,	The annual charge on accoudebt on lat January 1838, considering sums:— Rentes, 5 per cent.—4 per cent.—3 per cent. Sinking fund	fr. 147,083,473 1,085,680 11,972,585 35,986,685 44,616,465
Sale & auction duties Timber & other forest produce Fishing duties Customs duties, &c. Salt tax Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries	5,650,000 39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000 37,895,000	33,878,633	Debt. The annual charge on accordebt on 1st January 1838, conslowing sums:— Rentes, 5 per cent. 4 per cent. 5 per cent. 7 per cent. 1 per cent. 6 per cent. 7 per cent. 7 per cent. 7 per cent. 8 per cent. 9 per cent. 9 per cent. 9 consolidated debt and sinking fund on lot for canals and bridges  Consolidated debt and sinking fund.	or of the public lated of the bi- fr. 147,083,473 . 11,076,500 . 11,577,185 . 36,984,685 . 44,616,40 ears 9,936,600 and 250,516,665
Sale & auction duties Timber & other forest produce Fishing duties Customs duties, &c. Salt tax Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries Postage of letters	5,630,000 39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000 37,895,000 35,900,000	,	Debt. The annual charge on accoundebt on 1st January 1838, consilowing sums:— Rentes, 5 per cent. 4 per cent. 3 per cent. Binking fund Interest and sinking fund on lof or canals and bridges Consolidated debt and sinking funderest of Capitaux des caution ments	or of the public lated of the bi- fr. 147,083,473 . 11,076,500 . 11,577,185 . 35,984,685 . 44,616,40 ears 9,936,600 and 250,516,665
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries  Postage of letters  Packets, &c.	5,650,000 39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000 37,895,000	33,878,633	The annual charge on accomdebt on 1st January 1838, consiloving sums:— Rentes, 5 per cent. 4 per cent. 3 per cent. Sinking fund Interest and sinking fund on lof or canals and bridges Consolidated debt and sinking fundserts of Capitaux des cautier ments Floating debt	to of the public lated of the fel- fr. 147,083,471 . 1,085,671 . 11,572,265 . 35,984,685 . 44,616,457 . 230,516,455 . 29,236,689 . 20,000,689
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries  Postage of letters Packets, &c.  Weights & measures,	5,630,000 39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000 37,895,000 35,900,000	33,878,633 366,165,000 45,255,000	The annual charge on accoudebt on lat January 1838, consiloving sums:— Rentes, 5 per cent. 4 per cent. 3 per cent. Sinking fund Interest and sinking fund on lof for canals and bridges Consolidated debt and sinking fund interest of Capitaux des cautier suchs Floating debt Annuities and pensions	to of the public inted of the fel- fr. 147,083,471 . 1,085,481 . 11,572,385 . 35,984,685 . 44,616,451 . 9,935,680 . 9,935,680 . 10,000,680 . 58,054,000
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries  Postage of letters Packets, &c.  Weights & measures, brevets, &c.	5,630,000 39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000 37,895,000 35,900,000	33,878,633 366,165,000 45,255,000 9,076,0 0	The annual charge on accoudebt on lat January 1838, consiloving sums:— Rentes, 5 per cent. 4 per cent. 3 per cent. Sinking fund Interest and sinking fund on lof for canals and bridges Consolidated debt and sinking fund interest of Capitaux des cautier suchs Floating debt Annuities and pensions	to of the public lated of the fel- fr. 147,083,471 . 1,085,671 . 11,572,265 . 35,984,685 . 44,616,457 . 230,516,455 . 29,236,689 . 20,000,689
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries  Postage of letters Packets, &c.  Weights & measures,	5,630,000 39,478,633 400,000 105,126,000 55,534,000 85,040,000 77,850,000 4,720,000 37,895,000 35,900,000	33,878,633 366,165,000 45,255,000	The annual charge on accomdebt on 1st January 1838, consilowing sums:—  4 per cent.  4 per cent.  3 per cent.  8inking fund Interest and sinking fund on lof for canals and bridges  Consolidated debt and sinking fund ments  Floating debt  Annuities and pensions  Tota  Or	or of the public lated of the fel- fr. 147,083,471 . 1,085,671 . 11,572,265 . 35,964,685 . 44,616,457 . 9,936,689 . 200,516,465 . 58,054,600 . 10.000,600 . 58,054,600 . 17. 327,465,455 .£13,142,669
Sale & auction duties  Timber & other forest produce Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries  Postage of letters Prackets, &c.  Weights & measures, brevets, &c.  Sum of ordinary taxes Revenue from Aigiers Revenue from India	5,650,000 39,478,633 400,000 105,126,000 55,534,000 85,640,000 77,850,000 4,720,000 37,835,000 9,335,000	33,878,633 366,165,000 45,255,000 9,076,0 0	The annual charge on accomdebt on 1st January 1838, consilowing sums:—  4 per cent.  4 per cent.  3 per cent.  8inking fund Interest and sinking fund on lof for canals and bridges  Consolidated debt and sinking fund ments  Floating debt  Annuities and pensions  Tota  Or	or of the public lated of the fel- fr. 147,083,471 . 1,085,671 . 11,572,265 . 35,964,685 . 44,616,457 . 9,936,689 . 200,516,465 . 58,054,600 . 10.000,600 . 58,054,600 . 17. 327,465,455 .£13,142,669
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of obacco Sale of gunpowder  Sundries  Postage of letters Packets, &c.  Weights & measures, brevets, &c.  Sum of ordinary taxes Revenue from India Interest on Spanish loan	5,650,000 39,478,633 400,000 105,126,000 85,634,000 85,634,000 4,720,000 37,895,000 9,355,000	33,878,633 366,165,000 45,255,000 9,076,0 0	The annual charge on accomdebt on lat January 1838, considering sums:— Rentes, 5 per cent. 4 per cent. 3 per cent. Sinking fund Interest and sinking fund on lof for canals and bridges Consolidated debt and sinking fund interest of Capitaux des caution ments Ploating debt Annuities and pensions  Tota  The dividends on the 5, 44 if rentes are payable on 29d Marc	or of the public inted of the fel- fr. 147,083,471 . 1,008,401 . 11,572,365 . 35,964,665 . 44,616,451 . 9,936,660 . 10,000,600 . 59,054,600 . 10,000,600 . 58,054,600 . 11,397,465,455 . £13,192,699 and 4 per cest. and 24 per cest. and 24 per cest. and 24 per cest. and 240 Sep-
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder  Sundries  Postage of letters  Packets, &c.  Weights & measures, brevets, &c.  Sum of ordinary taxes  Revenue from India Interest on Spanish loan  Sundries on Spanish loan  Sundries, including re-  Sundries, including re-	5,650,000 39,478,633 400,000 105,126,000 55,534,000 85,634,000 4,720,000 4,720,000 35,900,000 9,335,000	33,878,633 366,165,000 45,255,000 9,076,0 0	The annual charge on accoudebt on lat January 1838, considering sums:—  Rentes, 5 per cent.  4 per cent.  3 per cent.  5 per cent.  Consolidated debt and sinking fund on lot for canals and bridges  Consolidated debt and sinking fund on lot for canals and bridges  Consolidated debt and sinking fund on lot for canals and bridges  Consolidated debt and sinking fund on lot for canals and principles  Total function of Capitanar des caustion ments  Total function of Capitanar des caustion ments and per capitana des capitana de capitana des capitana des capitana de capitana des capitana de capitana de capitana de capitana de capitana de capitana de capi	or of the public inted of the fel- fr. 147,083,471 . 1,008,001 . 11,572,365 . 35,984,685 . 44,616,451 . 9,935,680 and 230,516,465 . 9,935,680 . 10,000,001 . 58,034,000 . 11 fr. 337,465,685 . £13,102,669 . £13,102,669 . £13,102,669 . £13,102,669 . £13,102,669 . £13,102,669
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of obacco Sale of gunpowder  Bundries  Postage of letters  Packets, &c.  Weights & measures, brevets, &c.  Sum of ordinary taxes Revenue from Algiers Revenue from India Interest on Spanish loan  Sundries, including re- payment of loans to commercial houses	5,650,000  39,478,633 440,000  105,126,000 55,534,000 85,640,000 4,720,000 37,835,000  1,700,000 1,000,000 1,892,576	32,878,633 366,165,000 45,255,000 9,076,0 0 1,047,211,502	Debt. The annual charge on accoudebt on lat January 1838, consiloving sums:— Rentes, 5 per cent. 4 per cent. 4 per cent. 3 per cent. 5 per cent. Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges  Total fundamental fundamental fundamental for canals and pensions  Total fundamental fundamental fundamental for canal fundamental fund	ot of the public inted of the fel- fr. 147,083,471 . 1,088,481 . 11,572,585 . 35,984,685 . 44,616,451 . 9,906,689 . 10,000,689 . 10,000,689 . 10,000,689 . 10,000,689 . 11,102,696 . 237,465,455 . 213,102,696 . 244,245
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of gunpowder Sundries  Postage of letters  Packets, &c.  Weights & measures, brevets, &c.  Sum of ordinary taxes Revenue from Algiers Revenue from India Interest on Spanish loan  Sundries, including re- payment of loans to loans  Sundries, including re- payment of loans to loans	5,650,000 39,478,633 400,000 105,126,000 55,534,000 85,634,000 4,720,000 4,720,000 35,900,000 9,335,000	33,878,633 366,165,000 45,255,000 9,076,0 0 1,047,211,502	The annual charge on accomdebt on 1st January 1838, considered to 1st January 1st Janu	to of the public isted of the fel- fr. 147,083,071 . 1,085,070 . 11,972,185 . 35,964,685 . 44,616,457 . 9,936,699 . 10,000,009 . 10,000,009 . 58,054,009 . 10,000,009 . 58,054,009 . 17. 327,465,685 . £13,142,689 and 4 per cest. h and 22d Septa on 22d Just the bearry. of
Sale & auction duties  Timber & other forest produce  Fishing duties  Customs duties, &c. Salt tax  Excise duties on li- quors, &c. Sale of tobacco Sale of obacco Sale of gunpowder  Bundries  Postage of letters  Packets, &c.  Weights & measures, brevets, &c.  Sum of ordinary taxes Revenue from Algiers Revenue from India Interest on Spanish loan  Sundries, including re- payment of loans to commercial houses	5,650,000  39,478,633 440,000  105,126,000 55,534,000 85,640,000 4,720,000 37,835,000  1,700,000 1,000,000 1,892,576	33,878,633 366,165,000 45,255,000 9,076,0 0 1,047,211,502	Debt. The annual charge on accoudebt on lat January 1838, consiloving sums:— Rentes, 5 per cent. 4 per cent. 4 per cent. 3 per cent. 5 per cent. Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges Consolidated debt and sinking fund on lot for canals and bridges  Total fundamental fundamental fundamental for canals and pensions  Total fundamental fundamental fundamental for canal fundamental fund	to of the public inted of the fel- fr. 147,083,471 . 1,085,481 . 11,972,385 . 35,964,685 . 44,616,450 . 230,516,485 . 300,516,485 . 10,000,000 . 58,054,000 . 10,000,000 . 58,054,000 . 17. 337,465,466 . £13,162,696 . and 240 Septate on 23d June the bearer, of e holder in the

and 1823 by the invasion of spain; in 1838, by the invasion of the Morea; and in 1830, and sub-sequent years, by the occupation of Algiers, and the state of circumstances which arose out

are payable by Messrs Rothschild, at the current in the first four years of the period owing rate of schange, upon the coupons being left for to the expenses of the army of occupations a few days at their office. In order to assign (£18,985,624), and the contributions paid to the the hardbod rentes, however, the seller must allies (£35,385,524). A considerable augmentagment a power of attorney, authorizing some tion of charge was also occasioned between 1821 party in Paris to sign the transfer in the record and 1823 by the invasion of sipanting in 1828, by book; on completing which, a certificate of the scription is issued, which must be returned in an of a new assignment. The dividends on the sufficient of the payable in Paris, where they be received by an agent, duly authorized and the state of circumstances which arose out of the revolution in July in that year. At the commencement of 1835, it was stated by M. Humann, minister of finance, that the debt had been increased since July 1830 by about fr. 810,000,000 (£32,000,000), entailing a charge of fr. 40,000,000 (£32,000,000) per annum. To these causes of increased dubt has to be added the hostile demonstrations which arose out of the line of rolley adonted by M. Thiers in 1840.

the be received by an agent, duly authorized by power of attorney.

The public debt of France, after deducting the staking fund, now exceeds £200,000,000 sterling, it has increased considerably since the conclusion of the war in 1815; the ordinary wreams during the 26 years that have since dapsed having been seldom equal to the expenditure. This was more particularly the case

ABSTRACT OF CONVENTION OF COMMERCE AND NAVIGATION between Great Britain and France, January 26, 1826. (Hertslet's Treaties, vol. iii. p. 123.)

The two powers being animated by the desire facilitating the commercial intercourse between tr respective subjects; and being permaded the thing can more contribute to this object in to simplify and equalize the navigation retheir respective subjects; and the subject than testing can more contribute to this object than to simplify and equalize the navigation repulsions of both kingdoms, by the reciprocal atrugation of all discriminating duties levied upon the vessels of either of the two nations in the ports of the other;—have named as their leappotentiaries, to conclude a convention for his purpose, that is to say, his Majesty the King of Grat Britain and Ireland, the Right Honsurable George Canning and the Right Honsurable William Huskisson; and his Majesty the Eing of France and Navarre, the Prince Just, Count de Polignac; who have agreed upon and concluded the following articles:—

1. French vessels coming from or departing for Pance, or, if in ballant, from any place, shall set be subject in the ports of the U. K. to any ligher duties of tonnage, harbour, light, piloting, or other similar duties than those to which levish vessels, in respect to the same voyages, as subject; and, reciprocally, British vessels, and seame footing in the ports of France.

to subject; and, reciprocally, British vessels based on the same footing in the ports of France, but the French king reserves to himself to regulate the amount of such duties in France accordage to the rate at which they may be established in the U. K.; with the disposition, however, to reduce the amount of the saidburthens in France appropriation to any reduction hereafter made of those now levied in the U. K.

f those now levied in the U. K.

II. Goods which may be legally imported into
the U. K. from France, if imported in French
the E. K. from France, if imported in French
the imported in British vessels; and reciprocally
to regards importations in British vessels into
the imported into the imported into the
the imported into the imported into the imported into the
the imported into the imported i in it. (except for warehousing and re-exporta-ion) in French vessels, nor from France in Bri-lish vessels, the King of France reserves to him-self to direct, that, in like manner, such produce half not be imported into France (except for rerubousing and re-exportation) in British ves-tion, nor from the U. K. in French vessels.

With regard to European productions, it is meterstood that such shall not be imported in legislate ships into France for consumption, unsalades therewith in some port of the U. K.; some corresponding restrictive measure with research to Franch vessels.

FRANKFORT, a small republican state on the confines of Bavaria, consisting of the city of Frankfort on the Maine and the adjacent territory. Area, 90 sq. miles. Population, 63,936. The government is vested in a senate, a permanent committee of burgesses, and a legislative body.
The city of Frankfort is now the chief money market of Central Germany, and banking, including exchange operations, is its principal source of wealth. It is likewise a place of considerable transit

Ilertislet's Treaties, vol. iii. p. 123.)

III. All goods which may be legally exported from either of the two countries, shall, on their export, pay the same duties, whether such exportation be made in British or French vessels, provided they proceed direct from the one country to the other. And all such goods shall be reciprocally entitled to the same bounties, drawbacks, and other allowances.

IV. The vessels of any third power shall in no case obtain more favourable conditions than those herein stipulated.

the line of policy adopted by M. Thiers in 1840, and the fortifications of Paris.

herein stipulated.

V. Fishing boats of either country forced by stress of weather to seek shelter in the other, not subject to duties or port-charges, provided they have not effected any landing or shipment

of goods.

VI. This convention shall be reciprocally in force in all European possessions of the two

powers.
VII. The convention to exist for 10 years from April 5, 1826; and further, until the end of 12 months after either of the parties shall have given notice to the other of its intention to terminate its operation.

Additional Articles (Jan. 26, 1820).

I. French vessels allowed to sail from any French possession to all British possessions (except those of East India Co.), and to import into them all kinds of goods produced in French possessions, except such as are prohibited to be imported into said colonies, or are only permitted from British possessions; and the said French vessels and merchandise shall not be subject to higher duties than British vessels importing the same merchandise from any foreign country, or

higher duties than British vessels importing the same merchandise from any foreign country, or which are imposed on the merchandise itself.

The same facilities shall be granted reciprocally in the colonies of France. And as all foreign merchandise may now be imported into British colonies in the ships of the country producing the same, except a limited list of articles, which can only be imported in British ships, the king of the U. K. reserves the power of adding to such excepted articles any other of French produce which may appear necessary for placing the colonies of the two countries upon a fair footing of reciprocity.

flooting of reciprocity.

II. Bimilar privileges, reciprocally granted to the vessels of the two powers exporting merchandise from their respective colonies.

These two articles to have the same validity as if inserted in foresaid convention.

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for wines, English, French, and Italian goods, German wools and manufactures, and celosis produce; while the inhabitants of the adjacent villages, within the republic, follow the occasion of carriers through many state of Germany. Two extensive fairs are held in the city; on brinning properly on Easter Tuesday, the other on the Monday nearest to the 5th of Septanic; but they usually commence from one to two weeks previously. The trade at these fairs, hower, as well as of the town in general, which is that of an entreptic, has declined store the establishment of the Prussian Commercial Union, the effect of which has been to remove those obstacles to fin intercourse which previously existed between many of the German States. This Union was affirst resisted by Frankfort, but being surrounded on all sides by confederated states, it was obliged to give its accession, in order to prevent the greater cvil of absolute isolation.

\*\*Monutera and Weintle.\*\*—The foot = 11-22, ling to the standard of the money in which they

Moncy.-Accounts are stated in florins of 60

Moncy.—Accounts are stated in norms of our lance.

Kreusers, or in rixdollars current of 90 kreusers; and I rixdollar = 14 florin = 224 betzen. These denominations, however, differ in value accord-FRANKINCENSE, a name given to two very different substances; namely, OLIBANUM and BURGUNDY PITCH, under which heads they are respectively described; the former is the Thus or frankincense of the ancients.

first resisted by Frankfort, but being surrounded on all sides by confederated states, it was obligated to give its accession. In order to prevent the greater evil of absolute isolation.

Measures and Weights.—The foot = 11-32, ing to the standard of the money in which they and the cil 21-34 limp, bards; Dutch commodities, however, are commonly sold by the Brakant ell, and French commodities by the Brakant ell, and French commondities by the Brakant ell, and French ellist by the Brakant ellist by the Brakant ellist ellist by the Brakant ellist e

date.

FREIGHT in the contract of affreightment [Affreightment] is the sum which the merchant pays for the safe conveyance of cargo or the use of the vesel. Freight is generally said not to be strictly due, except on the arrival of the resed with the cargo. If it has been necessary to abandon the vessel, however, freight will be earned by conveying the goods to their destination by the best method which circumstances will admit of. Freight will not be lost in consequence of interruption, such as capture and recapture. If goods be thrown overboard, in pursance of the Lex Rhodia de jactis, freight must be paid, and ranked [Average]. If the freight is calculated by time, it begins to run from the period of the ship's breaking ground and commencing her voyage. When, in the case of a charter-party, is which the merchant bargains for carrying so much cargo, and he fail to produce the full quantity, compensation is due for the damage to the owner, by reason of his having to look out for another cargo, or to let his vessel lie partly unoccapied; this is occasionally called Dead Freight. The shipmaster has a lien on the cargo for freight; but there is none on the goods conveyed for dead freight. If the the merchant pays for the safe conveyance of cargo or the use of the vessel cargo for freight; but there is none on the goods conveyed for dead freight. merchant demand his goods before the stipulated voyage has been accomplised, full freight is due. In a charter-party, the shipper is liable for freight, unless the be a stipulation to the contrary, and where the ship is on general freight, but likewise in the ordinary case liable; but there may be circumstances in which the responsibility is transferred to the consignee. "The consignee or indorse of the bull of lading may be used if he have received the good increase." bill of lading may be sued, if he have received the goods in pursuance of a bill of lading, imposing the payment of freight upon him; at all events, in cases where there is no charter-party. But the acceptance of the goods is not of itself sufficient to impose charges in respect thereof, although other circumstances concurring with acceptance may; and if there be not only a bill of lading, but a charter-party with a containing an average containing an expression of the chartery to be a charter party. acceptance may; and it there be not only a full of lading, but a charter-pary containing an express contract by the charterer to pay freight, the law will not, from his mere receipt of goods under the bill of lading, raise an implied promise from an indorsec to do so, in the absence of an express one." (Smith's Mercantik L., 258, 259. Shee's Albot, 359-424.)

FRIENDLY, or BENEFIT SOCIETY, is in a late act defined somewhat vaguely to be an association "for the mutual relief and maintenance of all and

every the members thereof, their wives, children, relations, or nominees, in sickness, infancy, advanced age, widowhood, or any other natural state or contingency whereof the occurrence is susceptible of calculation by way of average." But in practice such societies generally aim at only three objects, -let, The making probe an allowance to their members during sickness; 2d, For an allowance

ue; and 3d, For a payment at death.

add be difficult to trace at what precise time friendly societies in their present

ak their rise. The advantages of associations of this kind, however, seems them are rise. The advantages of associations of time kind, nowever, seems them appreciated at a very early period, although they did not attract the m of the legislature until 1773, and there was no statutory enactment for synlation prior to the year 1793, when the act was passed which is known mame of its author, Mr George Rose. The provisions of that statute were at and improved by others in 1795, 1803, 1809, 1817, and 1819, by which mamber of societies that had been formed in the United Kingdom was But the principles upon which they should be conducted were so little tood, and their management so often confided to persons unqualified for us, that the common result was a speedy dissolution. Even in the best led, the sickness contributions had to be founded on supposition, as no steps n to ascertain, from actual observation, the average rates adapted to at periods of life, until this was undertaken by the Highland Society. report, published in 1824, was the means of arousing public attention to the said defects of friendly societies as then constituted; and in 1825 and 1827 light was thrown upon the subject by the reports of the Select Committees House of Commons appointed in those years. These reports prepared the reports prepared the rate passing of the set 10 Geo. IV. c. 56, which, with the 4 & 5 Wm. IV. ad 3 & 4 Vict. c 73, embodies the whole of the existing statutory regulations guidance of friendly societies. The following are the principal enactments:—

guidance of friendly societies. The following are the principal enactments:

see, before being mactioned, must specify the purpose of the society, and embody directive application of the funds for such purpose, in terms of the provisions of the acts, and temes with the privileges conceded by them. They must specify the place of meeting day, and contain provisions as to the powers and duties of the members at large, and of sittees and office-bearers; also whether disputes are to be referred to the justices of the to arbitrat. [10 Geo. IV. c. 56, §§ 3, 10, 37.).

\*\*\*Remarkable\*\* The case of an alteration or amendment of the rules, with an affidavit of one scene of the society, that the statutory provisions have been compiled with, with all speed, same shall be made, altered, or amended, and so from time to time, after every making, or amending thereof, shall be submitted in Engtand and Wales to the barrier-at-law

same shall be made, altered, or amended, and so from time to time, after every making, or amending thereof, shall be submitted in England and Wales to the barrister-at-law at John Tidd Fratt, Esq., No. 4, Elm Court, Temple, London), appointed certify set savings banks; and in Beotland to the Lord Advocate, or any depute appointed by him surpose; and in Ireland to such barrister as may be named by the Attorney General; ill accertain whether such rules, alterations, or amendments are calculated to carry to the intention of the parties, and are in conformity to law, and to the said acts, i give certificate of the same on each of the said transcripts, or point out in what respect rules are repugnant thereto; for all which the said barrister or advocate shall receive no eat any one time than a guinea; and one of such certified transcripts shall be returned ciety, and the other transmitted by the barrister or advocate to the clerk of the peace for ywherein such society shall be formed, and by him laid before the Justices at the General feasions, or adjournment thereof, held next after the time when such certified transcript be been transmitted to him; and the said Justices are authorized and required, without to allow and confirm the same; and such transcript shall be enrolled without fee, and all terstions, and amendments, shall be binding from the time when certified. (4 & 5 Wm.), § 4.)

i, § 4.)

Let not to be entitled to fee in respect of alterations within three years; nor for certificate being copies of those already enrolled. (Ib. § 5.)

Les aball provide, that, once a-year at least, a general statement of the funds of the society prepared; and every member shall be entitled to receive a copy thereof, on payment of a exceeding 6d. (10 Geo. IV. c. 56, § 33.)

To secure data for correct calculations of tables of payments and allowances, every stablished under the acts shall, within 3 months after December 1835, and again, within a siter the expiration of every further period of 5 years, transmit to the certifying barrister at a return of the rate of sixchness and mortality experienced within the before-mentioned 5 years, according to the form prescribed in the act. (1b. § 34, and 4 & 5 Wm. IV. c. 40, § 6.)

Bee-bearers, as provided by the rules, are authorized and required, with consent of the to invest the funds in real or heritable securities or property, government securities, banks, or the chartered banks in Scotland, and not otherwise. (10 Geo. IV. c. 56, § 13.)

society established under the acts is empowered to invest the whole, or any part of its a savings banks instituted under 9 Geo. IV. c. 52, and that without any restriction as to (4 & 5 Wm. IV. c. 40, § 9.)

sty may also lodge any sum, not being less than £50, with the Bank of England, to the

sty may also lodge any sum, not being less than £50, with the Bank of England, to the of the Commissioners for the Reduction of the National Debt, on a declaration by two or of the Commissioners for the Reduction of the National Debt, on a declaration by two or managers, or trustees, that the money exclusively belongs to the society, and with the same is in other respects as are followed by savings banks. The interest allowed is 2½d. per 'ddem, or 25, 16s, 16d, per year. (10 Geo. 1V. c. 56, § 31, and 9 Geo. 1V. c. 25, § 16.) person who, as treasurer or other officer, has any of the property of the society in his is or become insolvent or bankrupt, the person having, as executor, creditor, or other cases to the estate, must, within 40 days after a demand made in writing, pay whatever is be society in preference to other claims. (1b. § 12.) e property is vested in the treasurer or trustee for the time being, without any conveyance idecessor to successor, except a transfer in the case of public stock; and such office-bearer

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may sue or be sued in his capacity of office-bearer, and may bring or defend actions when astioned by a majority of the society. (In Geo. IV. c. 56, § 21.)

When a member dies, entitled to a sum not exceeding £20, the office-bearer, if assured this self no will, and that no administration or confirmation is to be taken out, may apply the maccording to the rules; or, if there are no rules on the subject, may divide it among the percentilled to succeed to the effects of the deceased without administration or confirmation. (In § 3).

No stamped by its narranged of the transactions, resulting resulting a resulting a resulting and deceased without administration or confirmation.

entitled to succeed to the effects of the deceased without administration or confirmation. (h. §3. No stamp-duty is payable in respect of the transactions, receipts, payments, or deeds of social constituted under the acts. (fb. § 37.)

Exemption from stamp-duties not to extend to societies in which the sum assured to an individual exceeds £30. No society, by the rules of which a sum exceeding £300 may be assured to an individual, to invest its funds in savings banks, or with the National Debt Commissions, except so much as may be received on account of assurances made previous to the act. (3 & 4 Vict.)

c. 73, §§ 1, 2)

No society, when once regularly constituted, can be dissolved before the purposes for which it was instituted have been carried into effect, without the consent of five-sixths in value of the members, and of all the individuals entitled to relied. (10 Geo. 17. c. 26, § 25.)

In the constitution of friendly societies, the chief difficulty will always be the adjustment of the sickness contributions and allowances; as even supposing the general law, or average rate of sickness to be ascertained, very great care will be required in determining the modifications to which it must be subjected before being applied to particular classes of persons. Hitherto only two attempts have been made on a large scale to ascertain the average rate of sickness. The first is that of the Highland Society, already mentioned, which is founded on numerous returns by Scotch friendly societies. The second is founded on similar returns by English friendly societies made to the Society for the Diffusion of Useful Knowledge, the results of which were published in 1835 by Mr Ansell, in his "Treatise on Friendly Societies." The following shows the mean annual sickness at different ages, deduced from these returns:—

Age. 40. Age, 50. Age, 60.

on Frendry Societies.

ages, deduced from these returns:

Age, 21.
Data listers.
Scotch societies, 4 1 4 8
English societies, 5 13 5 20 Age, 40. Days. Hour 5 7 8 3 13 19 12 23

The returns to the Highland Society did not furnish data for a table of mortality and their calculations proceeded upon an average of the Northampton, Carlisle, and latest Swedish tables. In Mr Ansell's work, however, a table is given, deduced for ages 20 to 70, from the experience of the English societies; but the imperfect at ture of the materials furnished to him renders it undeserving of much confidence.

Of the modern friendly societies there is probably none deserving of higher reputation than the "Edinburgh School of Arts Friendly Society," instituted in 1828, the tables of which were framed by Mr John Lyon, the gentleman employed to digest the returns to the Highland Society, and revised by the late Mr Patrick Cockburn, an eminent accountant in Edinburgh; and the following extracts from their tables will furnish a good example of the contributions and allowances subject to a society composed of respectable working-men in a large city. They were constructed by adding 50 per cent. to the rates of sickness exhibited by the tables of the Highland Society (as these were ascertained to be too low), by assuming the rate of mortality of these tables, and by taking the rate of interest at 4 per cent They give entrants the option of joining sickness schemes up to the ages of 60 or 64 with annuities to commence at these ages respectively; but it may be observed that a very general preference is given by members to the former.

11. SIGKNESS FUND. (Entry Money, 2s. 6d. Males only admissible.) A weekly allowance of 10s. constitutes one share, and any member may take one, so and a half, or two shares. The full allowance to be paid for 52 weeks; and one-half for the remainder of all temporary or permanent sickness up to the age of 60 or 65, when the annuity, or permanent provision for old age (shown in Scheme II.), is to commence.

		AAAL	AL CONT	RIBUTIONS	PUR UNE D	BARB.		
Age next birthday.	To crase at	To crase at	Age next birthday.	To cease at 60.		Age next birthday.	To cease at 60.	To cease at 65.
19 20 21 22 23 24 25 26 27 28	£ s. d. 0 11 6 0 11 8½ 0 11 11 0 12 1½ 0 12 4 0 12 6⅓ 0 13 0½ 0 13 7½ 0 13 7½	£ s. d. 0 12 4 6 12 7 0 12 10 0 13 14 0 13 8 0 13 114 0 14 34 0 14 114	30 31 32 33 34 35 36 37 33 39	£ s. d. 0 14 3 0 14 7 0 14 11 0 15 3\$ 0 15 8\$ 0 16 7\$ 0 16 7\$ 0 17 7\$ 0 18 2	£ s. d. 0 15 9 0 16 2 0 16 71 0 17 71 0 18 14 0 18 84 0 19 11 1 0 74	41 42 43 44 45 46 47 48 49 50	£ s. d. 0 19 5 1 0 1 1 1 7 1 2 4 1 1 3 2 1 1 4 10 1 1 5 9 1 6 7	£ a. d. 1 2 2 11 1 3 10 1 4 9 1 1 5 9 1 1 6 1 9 11 1 1 1 1

I \_ DEFERRED ARRUITY FUND. (Entry Money, 2s. 6d. Females admissible.) An manuity of £8, payable quarterly, commencing at the age of 60 or 65, whether in sickness or in health, constitutes one share; and any member may take one, Ewo, three, or four shares.

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ANNUAL CONTRIBUTIONS FOR ONE SHARE. (Females pay One-Fourth more.)

Age next	To cease at	To cease at	Age next birthday.	To cease at	To cease at 65.	Age next birthday.	To cease at	To cease at
19 20 21 22 23 24 25 26 27 28 29	£ a. d. 0 8 4 0 9 3½ 0 9 11 0 10 6½ 0 11 10½ 0 12 8 0 13 5½ 0 14 4 0 15 34 0 16 34	£ s. d. 0 4 10\$ 0 5 2\$ 0 5 6\$ 0 5 10\$ 0 6 7 0 7 0 0 7 5 0 7 10\$ 0 8 14 0 8 11	30 31 32 33 34 35 36 37 38 39 40	£ s. d. 0 17 5 0 18 7½ 0 19 11 1 1 4 7½ 1 6 5½ 1 8 6 1 10 9½ 1 13 3½ 1 16 1	£ a. d. 0 9 6 0 10 14 0 10 92 0 11 34 0 12 34 0 13 2 0 14 14 0 15 12 0 16 3 0 17 54 0 18 99	41 42 43 44 45 46 47 48 49 50	£ s. d. 1 19 21 2 2 8 2 6 71 2 11 1 2 16 2 3 2 0 3 8 81 3 16 7 4 5 10 4 16 11	£ s. d. 1 0 3 1 1 10½ 1 3 8 1 5 8 1 7 10½ 1 10 4½ 1 13 1½ 1 16 3 1 19 10 2 3 11

III. LIVE ASSURANCE FUND. (Entry Money, 2s. 6d. Females admissible.) The sum of £10 payable at death, constitutes one share; and any member may take from one to three shares.

AWRUAL CONTRIBUTIONS FOR ONE SHARE. (Females pay One-Sixth less).

Age next irthday.	To	60		To	65		Age next birthday.	To	GC 60	ise at	To	65 65	ase at	Age next birthday.	To	cea 60	se at	To	65	
19 20 21 22 23 24 25 26 27	£00000000000	4333333334444	d. 4 5 6 7 8 9 11 0 13 3	£0000000000000	***********	d. 3 4 5 6 7 8 9 10 1 0 1	30 31 32 33 34 35 36 37 38 39	£00000000000	6.44455555666	d. 61 9 11 1 3 51 8 11 2 51 0	£00000000000	6.4444555555	d. 4½ 6 8 9½ 11½ 3½ 6 8½ 11	41 42 43 44 45 46 47 48 49 50	£0000000000	5. 77 78 89 910 111 12	d. 01 5 91 3 9 31 11 71 51	£0000000000	s. 6667778899	d. 49 8 114 3 74 114 44 10 4

## Summary of the Rules of the Edinburgh School of Arts Friendly Society.

- Summary of the Rules of the Edinbu

  1. No person admitted after the ago of 50.

  2. Area of applicants require to be certified by arish certificates, or, if such cannot be procured, y some other attifactory evidence.

  2. Male candidates for admission must apply meanally to the committee on the first Monday rawing of any month, and pay their entry toney. Any applicant who may be rejected by se committee will receive back all his payments, the the exception of 6d, for each fund for which a proposes becoming a member.

  4. The benefits of each fund may be secured ther by a single payment on admission, or by a annual or monthly contribution per advance, arresponding to the number of shares held, and

- of one year from their enrolment. Should any one die before that period, all payments will be returned to his representatives, with the exception of interest, fince, and entry-money. Likewise, any member leaving the country, or unable to continue his payments, will, on withdrawing from the society, receive a proportion of his past contributions.

  8. The only other payments of the leavest and the second se
- 8. The only other payments exigible beyond the sums specified in the tables are, 1d. per month for management on the first share in each fund, 1s. 6d. for a copy of the full set of rules, interest on arrears, and small fines for non-attendance at general meetings.
- a annual or monthly contribution per advance, as the same and life assurance funds upon the expense and the real state of the future contributions. The same is the same in the annuity fund.

  4. Members not having at first taken the utset of benefits allowed, and wishing satemate to increase their shares, may do so post the same conditions as new entrants.

  7. Members are entitled to benefit from the ckness and life assurance funds upon the expiry of the society's affairs satisfactorily ascertained.

BENEFIT BUILDING Societies are associations instituted under the act 6 & 7 Wm. V. c. 32, for the purpose of raising, by periodical subscriptions of not more than !1 per month, shares not exceeding £150, for the purpose of enabling the holder to receive the value, and therewith erect or purchase a dwelling-house, or othe real or leasehold estate, to be secured by mortgage to the society, till the amout of the share and all expenses have been paid, with interest; it being competent is such societies to receive a bonus from any member, in consideration of his receivis his share in advance, and to appoint forms of conveyance for the sale and morgaging of the property. The regulations as to friendly societies in general, apple to benefit building societies, in so far as they may be applicable to the peculis purposes of the latter. (Ib. § 4.)

FULLER'S EARTH, a soft, dull, greasy kind of clay, usually of a greenish brown colour. It is found in various parts of the south of England, particularly is the percent of the south of England, particularly is the percent of the south of England, particularly is the south of England, particularly is the south of the so

FULLER'S EARTH, a soft, dull, greasy kind of clay, usually of a greenid brown colour. It is found in various parts of the south of England, particularly Surrey, near Nuthill and Ryegate. It is used in the fulling of cloth, from its propert of absorbing oil and greasy matter. In Surrey, two kinds are distinguished; yellow earth, the best, employed for the finer cloths of Wiltshire and Gloucestershin and blue earth, principally used in fulling coarser cloths in Yorkshire.

FUNDS, a term used in reference to those government obligations which count tute what is called the funded debt of the United Kingdom. The conditions mankind, in ancient times, made the decision of national contests dependent are the numbers, courage, and military talents of the contending nations; but the great alteration in the modern state of society, and changes in the art of war have introduced a different principle; and money is now said to supply the sines of war, and gold rather than steel is accounted the instrument which leads to set tory. In the middle ages, the general state of wealth was insufficient to furnish the means of long-continued hostilities. For those that were undertaken, supplies the the people were obtained to a certain extent, either in the shape of money or a feudal services; loans also were raised, partly compulsory, and sometimes by pledging the crown lands and jewels. But the irregular mode of borrowing is those days bore but little analogy to that which has since obtained under the mass of the funding system, and supplied the expense of those extensive and lasting wars which have been waged in later times.

This system is commonly said to have originated in the 15th century in Vesice where money capital first became abundant. It was next adopted by Holland and was introduced into England shortly after the revolution of 1688. At first in term fund meant the taxes appropriated to the discharge of the principal as interest of the loans; those who held government securities, and sold them to others, selling of course a corresponding claim upon some fund. But afterwards and when this mode of appropriating taxes was abandoned, the meaning attaches to the term was gradually changed; and instead of denoting the revenues upon the security of which the loans were advanced, it has for a long time signified in principal of the loans themselves. The term stock is used in the same sense, as is also applied to the sums which form the capital of the Bank of England, Ess India Company, and other public societies.

The fundholder or public oreditor is differently situated from an ordinary ceditor. He is viewed not as having lent his money, but as having invested it in the purchase of a perpetual annuity, subject to the condition that it may be redeemed on the terms stipulated at the time of granting it, whenever the state shall think But, although he thus gives up the right of ever demanding repayment of the principal of his debt, he may sell to another person the annuity which he has purchased from the state; and the mode of transferring it, even in small sums, is conveniently arranged, and the annuities or dividends are, in this country, so regalarly paid, that it is always considered an eligible property.

## MANNER OF CREATING LOANS.

At the first introduction of the funding system into this kingdom, the capitale the loan was fixed, and the interest, as in the case of an ordinary debt, was a ranged according to the state of the money market; but about the middle of a century the practice was introduced of fixing the rate of interest or annuity, as bargaining with the contractors for a larger or smaller amount of capital stock. Thus, if it were agreed to negotiate the loan in a 3 per cent. stock, while market rate of interest was 6 per cent., this would be effected by giving for each £100 paid £200 of 3 per cent. stock; while, again, if the market rate were 1.5 per cent., this would be effected by assigning £150 of such stock.

All loans are effected under the authority of Parliament; but in practice it is the character of th

All loans are effected under the authority of Parliament; but in practice it is usual for the Chancellor of Exchequer to arrange the terms of the loan with contractors before the act has been obtained, the negotiation being subject to the ratification of the legislature. When a new loan is made, it is thrown open to

m. "The Chancellor of Exchequer fixes upon the funds in which the be made. These are often of different kinds, and not unfrequently a long rms part of the emolument. He then gives public intimation that he is certain day to receive offers and assign the loan to those who are will-pt of the lowest terms. If a long aunuity be a part of the proposed t, the other funds to be assigned to the lenders are fixed at a rate some-st than the estimated value for each £100 borrowed, and the bidding is g annuity; the loan being granted to those who will accept of the least addition to the capital offered. If the loan be in different funds, but annuity, the capitals in all the funds, except one, are previously fixed, dding is on that fund; the loan being granted to those who will accept a capital. The Chancellor of Exchequer is generally attended at the inted by several of the principal bankers in London, who deliver their ing previously made up a list of persons who are willing to share with certain extent in case their offer be accepted; and the loan is assigned ser who proposes the lowest terms.

ans are always payable by instalments at different periods of the year. vidends are payable on the whole from the first usual term of the funds be loan is made. Thus, the lender receives dividends during the whole year, although he only advances the money on the days appointed for the instalments; or if he advances the whole at first, he is allowed a scount, and he derives part of his profit from these allowances; and to the terms of the loan, he is generally possessed of several interests; erhaps, in a 3 per cent. fund, so much in a five per cent. fund, so much anuity, and formerly so much in lottery tickets. After the loan is comes interests are assignable separately; but when the loan is in progress, be either assigned separately or together. The separate parts in this is business are called scrip, and their united amount is called omnium obtain a loan, it is necessary that the value of omnium at the time above par. This difference, which often amounts to 5 per cent. or up-alled the bonus to the lenders. Instances, however, have occurred in price of omnium fell below par before the loan was completed. Lenders t pay their instalments at the appointed torms forfeit their subscrips Bank of England not unfrequently lends its aid in advancing some of nents.

Ine of scrip, after any given number of payments have been made thereon, d by deducting the amount of the remaining payments from the value k at the market price." (Hamilton on the National Debt, 2d edit. p. 244.)

## PROGRESS AND PRESENT STATE OF THE NATIONAL DEBT.

lie debt of this country, which was inconsiderable at the Revolution, in little more than a century to an extent far beyond what was ever any other age or nation; indeed, far beyond what any person at its ment, or even a long time afterwards, believed to be practicable. Down ession of George IV., the increase during every reign, except the pacific tion of George II., was greater than during the preceding. The increase ry war was greater than during the preceding. The increase ational exertion has been greater than was held forth when hostilities eneed. The part paid off during the intervals of peace has borne a small to that contracted in the preceding war. No one can foresee how far a may be carried, or in what manner it will terminate.

owing table shows the amount of the national debt at various periods kevolution:—

	Peace of Paris
rwick	Commencement of American
tent of the War170116.394.701	War
recht	Peace of Versailles
	Commencement of French
	War1793261,735,059
t-la-Chapelle 1748 78,293,313	Annual charge, £9,471,675
sent of "Beven	On January 5, 1816
Mr	On January 5, 1841849,998,073

ale includes both the funded and unfunded portions of the debt; the isting generally of Exchequer bills. [EXCHEQUER BILLS.] In the years

1816 and 1841, the constituent parts of the capital of the debt, and the annual charges thereon, were respectively as follow:

	Car	pital.	Annual	Charge.
	1816.	1841.	1816.	184L
3 per cent. stock	580,916,019	513.776,749	17,427,480	15,413,392 8,733,566
5	75,725,504	1.615.388	3.029.050	
Perpetual annuities£				
Terminable annuities. Unfunded debt not provided for	30,080,347	53,000,000	1.894.612	4,114.001
Charge for management			984,673	
Total unredcemed debt£	885,186,324	840.998,075	32,457,142	29,296,378

The reduction on the capital of the debt from 1816 to 1841, it will be the observed, is only £37,288,249, which is the excess of the sums redeemed beyond those added in that period. The former was effected, partly by the direct application of surplus revenue, and partly by converting the perpetual annuities interminable annuities, as afterwards explained. The excess of income over expediture from 5th January 1816 to 5th January 1837, is stated by Mr Porter (Propress of the Nation, sec. iv. c. 2, p. 301) to have been £46,086,321; but between 5th January 1837 and 5th January 1841, there has been an annual deficiency of revenue, amounting on the whole to £4,300,760, which reduces the net surplus in the 25 years from 1816 to £41,785,561. The amount redeemed by converting perpetual into terminable annuities has not been published; but it appears, from the statements of the government actuary, that, for some years past, the annual charge on account of the latter has exceeded their equivalent perpetuities by upwards of £2,000,000. The chief additions to the debt, in the period under notice, were created by the parliamentary grant of £20,000,000, for the emancipation of the negre slaves in the colonies; \* and by the financial operation in the year 1822 (noticed below), for the reduction of the interest on a portion of the debt,—a measure which had the effect of adding £7,481,393 to the capital. The reduction on the capital of the debt from 1816 to 1841, it will be the sure which had the effect of adding £7,481,393 to the capital.

Greater progress, however, has been made in the reduction of the annual charge the difference on the gross amounts in 1816 and 1841 respectively being (£32.45), 12-29,296,378) £3,160,764; while, if the terminable annuities at both periods be converted into their equivalent perpetuities, the difference will be found to be nearly £4,500,000,† being a diminution of 14 per cent. This has been effected mainly by the reduction of the capital of the debt already explained, and (to the extent of £2,355,845) by the fall of the market rate of interest at different periods below the nominal rates of 4 and 5 per cent. formerly borne by different species of stock. The latter operations, which took place in 1822, 1824, 1830, and 1834, maj be explained as follow:

In 1822, the reduction in the market rate of interest caused an advance of the 5 per cent. stock to 6 or 8 per cent. above par, and advantage was taken of this creumstance to induce the holders to exchange each £100 of 5 per cents for £105 of 4 per cents. Only a very small proportion of the holders dissented from the proposal, £149,627,825 of 5 per cents being exchanged for £157,109,218 of 4 per cents; and thus while the capital of the debt was increased by £7,481,393, the annual

<sup>\*</sup> The capital created on account of this grant consisted of £5,171,624, 4a. 5d. in the 3½ per cests, procured by an arrangement (5 & 6 Wm. IV. c. 45, and 6 & 7 Wm. IV. c. 82) with the Commissioners for the Reduction of the National Debt; and a direct loan, in 1835, of £1800,000 (3 & Wm. IV. c. 73), the consideration for which was an equivalent amount in 3 per cest, sock, namely, 75 per cent. in the 3 per cent consols, and 25 per cent. in the 3 per cent reduced assities, besides a long annuity of 13s. 7d. per cent. per annum, expiring in 1860, and amounting to £101,875.

Any other loans necessary since 1815 have been usually created by the issue of Exchequer his, which have been funded as occasion required.

The annual charge in 1816 was £32,457,141; but if instead of the £1,894,612 of terminable annuals included therein, there be substituted their equivalent perpetuities, estimated at £33,897, the amount will be reduced to £31,892,529. Again, the annual charge in 1841 was £2,935,277, and, substituting for the £4,114,621 of terminable annuities included therein, the £4,114,621 of terminable annuities included therein, and £2,935,277. The difference between the two, £4,60,172, may be viewed as the extent to which the permanent annual charge on the debt has been reduced since 1816.

FUN 323 FUN

was reduced by £1,197,022. In 1824, another saving of £350,597 per annum sted, by reducing to  $3\frac{1}{2}$  per cent. the interest payable on £70,105,403 of 4 st. annuities. Again, in 1830, a saving to the extent of £755,110 was by transferring into a  $3\frac{1}{2}$  per cent. stock the 4 per cents created on the m of the 5 per cents in 1822; and in 1834 a further saving of £53,116 was by transferring the "4 per cents 1826" to a  $3\frac{1}{2}$  per cent. stock. So occasion of the reduction of 1830, an option was offered to the holders of 100 of 4 per cents to receive either £100 of  $3\frac{1}{2}$  per cents, or, what would 1 an equal return, £70 of new 5 per cents, the government engaging not this 5 per cent. stock. Or to reduce the interest upon it, until after the expirathis 5 per cent. stock, or to reduce the interest upon it, until after the expira-At 5 years from its creation. But the option thus given was embraced to a sale extent, the amount of 5 per cents created having been only £474,374. Ideas of 4 per cents as refused to receive the diminished rate of 5½ per cent. do fat per cents as refused to receive the diminished rate of 5½ per cent. It of the amount of stock held by those dissentients, about 2½ milas liquidated by means of an issue of Exchequer bills.

## EXPLANATION OF THE DIFFERENT FUNDS OR STOCKS.

# British Perpetual Annuities.

Sea Stock and Annuities.—These have all, by successive parliamentary ments, been created out of the capital of the celebrated South Sea Company, ent of which will be found under that head. They comprise four descrip-

stock, namely:—
Sea Stock, 1733, £3,662,784, 8s. 6jd. This is the trading stock of the y, upon which the interest paid by the state is 3 per cent.; but an addial per cent. is paid to the proprietors from certain fines to which the committee that the trading within the bounds of their charter, and from e entitled from ships trading within the bounds of their charter, and from wances made for the management of this portion of the public debt. Should il, however, to produce the full half per cent., government is bound to supply

cent. Old South Sea Annuities, £3,497,870, 2s. 7d. This was created a 3 tend in 1757, having previously borne interest at 5, 4, and 3½ per cent. ds due April 5, and October 10.

cent. New South Sea Annuities, £2,460,830, 2s. 10d. In the same condition last mentioned. Dividends due January 5 and July 5. cent. South Sea Annuities, 1751, £523,100. This stock originated in a loan ras raised in the year just mentioned, to pay off those who dissented from the of interest which was then made in the old and new annuities. Division of interest which was then made in the old and new annuities.

ue January 5 and July 5. sent. Bank Annuities, 1726, £825,251, 19s. This stock, originally £1,000,000,

stated by a lottery to pay off certain Exchequer bills. Dividends due / 5 and July 5.

cent. Consolidated Annusities, commonly called Consols, 1751, £362,542,977,

This stock, originally only £9,137,821, derives its name from having rmed by the consolidation of several stocks which had before been kept a. It is by far the largest of the public funds, a circumstance which, joined to the consolidation of several stocks which had before been kept a. It is by far the largest of the public funds, a circumstance which, joined to the consolidation of several stocks would be given by the consolidation of several stocks. coportionally great number of its holders, renders it the most liable to be by those circumstances which tend to elevate or depress the price of the on this account it is preferred by speculators. Dividends due January 5

cent. Reduced Annuities, 1757, £125,861,030, 7s. 10d. The name of this derived from the circumstance of its interest having been reduced from a derived from the circumstance of its interest having been reduced from a rate, 3½ per cent., which it bore prior to 1757. Its price is regulated by the preceding; being however generally about ½ per cent. higher or lowering to the time of year), in consequence of its dividends becoming due at the periods from those on consols. Dividends due April 5 and October 10. This stock was partly by the funding of Exchequer Bills, and partly by the conversion of ½ per cents—the holders of the latter purchasing the additional half per a money subscription, then given in aid of the sinking fund. In 1829, it redeemable at par, upon six months' notice being given in the Gazette, red upon the Royal Exchange, by payments of not less than £500,000 at a. Dividends due April 5 and October 10.

\*\*remail: Reduced Annuities, 1825, £66,259,849, 12s. 9d. This stock was by the conversion of the "Old Four per cents." It is now also, as well as ceding, redeemable at par. Dividends due April 5 and October 10.

teding, redeemable at par. Dividends due April 5 and October 10.

Debt, was £1,574,325, 7s. 1d., vested, almost wholly, in 3 per cent. nuities and Consols.

The dividends are payable on the third day after they become du day intervene, they are not payable until the fourth day. Those or Stock and Annuities are payable at the South Sea House; the other of England.

of England.

Irish Perpetual Annuities.

These consist of 3 per cent. Irish Consolidated Annuities, £3,2 3 per cent. Reduced Annuities, £115,197, 10s. 10d.; 34 per cent. I Stock, £14,567,562,7s. 2d.; Reduced 34 per cent. Annuities, £926,63 34 per cent. Annuities, £12,390,823, 18s. 10d.; Now 5 per cent. An 19s. Adding to which, £2,630,769, 4s. 8d. due to the Bank of It £1,615,334, 12s. 4d. at 4 per cent., and £1,015,384, 12s. 4d. at 5 pe £33,909,266, 14s. 10d., the amount of the capital of the Irish Fund January 1841. The dividends on the Irish Stocks are payable i Ireland. Ireland.

Terminable Annuities

In the year 1908, the Commissioners for the Reduction of the were empowered to grant annuities for the life either of the pr nominee, upon such an amount of perpetual annuities being tra Commissioners as, when calculated according to a scale varying with prices of the stocks, was considered equivalent to the present value. But it is singular, that with the experience which could then have the correct clucidation of this subject, the tables adopted were incor which entailed a very heavy loss upon the public. In 1827, when investigated by the government actuary, the loss, through miscale tables, was proceeding at the rate of about £400,000 a-year. To pointed out to the finance minister as early as 1819, but no active st to remedy it until 1828, and even then the rates at which annuitie upon the lives of old persons were found to be so unprofitable to government had again, after a time, to interfere, and to limit the a they could be obtained. They are now granted under authority of IV. c. 24, upon conditions which are explained under the head Axxi which they are, by a later act, 3 Wm. IV. c. 14, granted on a modification of the state of the medium of savings banks. [BANKS FOR SAVINGS.] The whole were as follow :-

Life Annuities, per 48 Geo. III. c. 142, 10 Geo. IV. c. 24, and 3 Wm. IV. c. 14 Other Life Annuities, per various acts
Annuities for a limited term of years, per 59 Geo. III. c. 34, 10 Geo. IV. c. 24
3 Wm. IV. c. 14

Own. IV. C. 14
Dead Weight Annuity, payable to the Bank of England, per 4 Geo. IV. c. 22 [
WKROITT], expires 1867
Long Annuities, or Annuities for a term of years, expiring January 5, 1860, gr
chiefly as premiums to the subscribers to loans

two funds; and that, for example, if £100 in a 3 per cent. stock cost £90, the same sount would cost £105 in a 31 per cent. stock, £120 in a 4 per cent. stock, and £150 in a 5 per cent. stock, as each of these investments would yield the same rature of interest,—namely, £3, 6s. 8d. per cent. But there are peculiar circumstances which render this rule subject to variations. Thus, the exchangeable rate of 3 per cent. stock is always greater than that of funds bearing a higher rate disterest; in consequence of the liability to which the latter are exposed of being sever discharged at par, by means of creating other stock bearing a lower rate.

Again, those funds in which, either from their small amount, or some other cause, there are comparatively few transactions, will not commonly bear so high a price as those in which more frequent operations, and consequently greater fluctuations, effer a more attractive lure to speculation. It is from this cause that the 3 per cant. Bank Annuities of 1726, the entire amount of which is only about £850,000, as assessed by a least large cent lower in price than the 3 per cent consols. In are generally at least 1 per cent. lower in price than the 3 per cent. consols. In by the public for one description of stock over another.

livestments in the funds being made with various objects, the choice of the stock as, in some respects, be regulated by the ulterior views of the purchasers. When ands for temporary purposes, stocks bearing the higher rate of interest may comof being redeemed which admits of the purchase being made as the control in the in-indeed equally exist, and affect the price whenever a sale is made; but in the in-

twnl an advantage in point of income will have been secured.

The general causes which affect the price of stocks are changes in the marketmis of interest, or in the political or financial condition of the country. "In advantage times, the public funds, from the certainty and regularity in the payment the dividends, and the great facility with which transfers may be made, offer as avantageous an investment as any other which is open to capitalists; and the pice of stocks, accordingly, will commonly be so high as not to afford the purchase more than the current rate of interest for money lent upon good security. The chances of fluctuation, however, will in general prevent the price from rising mak beyond this point. On the other hand, it will be apt to be depressed to a level, not only by any actual derangement in the public finances, but also by Visitives may be supposed to have ever so indirect or remote a tendency to affect the shility of the state to fulfil its pecuniary engagements. Whenever a new loan is raised, inasmuch as the burden of the debt is thereby increased, the price of war than in time of peace; and during an unfortunate than during a successful war. It is often affected by the apparent stability of the administration, as dependspon the issue of the party contests in parliament. Sometimes the price of the has been brought down by the imposition of a tax, sometimes by the repeal was has been brought down by the imposition of a tax, sometimes by the repeat

me. In the former case, the delicate and apprehensive pulse of the moneymarket may be supposed to have been acted upon, commonly either by a dread of
the public impatience under a new burden, or by the view taken of the measure as
a indication of increased financial difficulties on the part of the state; in the
latter, by a feeling of the security of the fundholder being in some degree diminished, in consequence of the extinction of one of the usual sources from which the
dividends, together with the other expenses of the government, have been paid.
But it would be searcely nossible to arrange under any number of general heads. hat it would be scarcely possible to arrange, under any number of goneral heads, all 'the skyey influences' that are capable of elevating or depressing this most statistive barometer, the nature of which is to be agitated by every breeze of popular exhilaration or nervous despondency, by every fit of suspicion or confidence, the nature of the popular exhilaration or nervous despondency, by every fit of suspicion or confidence, the nature of the popular exhilaration or nervous despondency, by every fit of suspicion or confidence, y every hope and fear, almost by every passion, imagination, and caprice of the in heart. It may be observed, however, that in the fluctuations of the funds, a fall of prices by what we may call a start or a leap, has been a much more fro-from phenomenon than an equally sudden rise to any considerable extent. The region which is at once produced by a panic is generally recovered from only or of the Newspaper, No. 40, p. 69.)

The manner of transferring stock is described by Dr Hamilton as follows :-

Agreements for the sale of stock are generally made at the Stock Exchange, which is fremind by a set of middlemen called jobbers, whose business is to accommodate buyers and sellers
the exact sums they want. A jobber must be possessed of considerable property in the inds;
and be declare a price, suppose 50 i or 50 i in the three per cent. consols; that is, he is willing to
by any sum from any person at 59 i, or sell him at 59 i. By this means, one who wishes to sell,
The 257, 10s. and could hardly find a purchaser for that precise sum without the assistance
a jobber, obtains his purpose, and the smallest sums are purchased and sold with the utmost

facility. The jobber's profit is generally a per cent., for which he transacts both a sale and a per chase; and these persons often engage in no other stock speculation, but go away when the beness of the day is over, possessed of the exact sum of stock they had in the morning.

"The bargain being agreed on, is carried into execution at the Transfer Office, at the Bank, at the South Soa House. For this purpose the seller makes out a note in writing which contain the name and designation of the seller and purchaser, and the sum and description of the stock be transferred. He delivers this to the proper clerk, and then fills up a receipt, a printed forse, which, with blanks, is obtained at the office. The clerk, in the meantime, examines the saler account, and if he find him possessed of the stock proposed to be sold, he makes out the transferred. He delivers this tesler, who delivers the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per chaser's signing his acceptance in the book, the clerk signs the receipt to the clerk; and upon the per person by the person in the book is the significant of the person in whose name the stock is invested when the books are shut, previous to the person in whose name the stock is invested when the books are shut, previous to the person in whose name the stock is invested when the books are shut, previous to the person in whose name the stock is invested when the books are shut,

stockholders to invest their property in such a manner as to draw their incomice of stock, which it probably tends, in some measure, to support. It consists in buying or selling stock, according whe views entertained by those engaged in this business of the probability of the value fisher or falling.

"This business is partly conducted by persons who have property in the funds. But a practice also prevails among those who have no such property of contracting for the sale of stock, as future day at a price now agreed on. For example, A may agree to sell R £10,000 of three year cent. stock, to be transferred in twenty days, for £6000. A has, in fact, no such stock; but it is price on the day appointed for the transfer be only \$89, he may purchase as much as will easie him to fulfil his bargain for £5800, and thus gain £200. The business is generally settled who cut any actual purchase of stock or transfer, by A paying to B, or receiving from him, the disconce between the price of stock on the day of settlement and the price agreed on.

"This practice, which amounts to nothing else than a wager concerning the price of stock in not sanctioned by law, yet it is carried on to a great extent; and as neither party can be compelled by law to implement these bargains, their sense of honour and the diagrace attending a breach of contract, are the principles by which the business is supported. In the language of the Stock Exchange, the buyer is called a Bud, and the seller a Bear, and the person who relate a pay his loss is called a Lame Duck; and the names of these defaulters are exhibited in the last whe Stock Exchange, where they dare not appear afterwards.

"The most usual times for which bargains of this sort are made, are the first transfer day is February, May, August, and November. These are called \*racontre\*, or settling days Sustinual Debt, pp. 248.)

National Debt, p. 248.)

## TRANSFER REGULATIONS.

# Bank of England. duty upon transfers of government stock; Bank of England. New 5 per Cent... Tu. W. Frl. New 3½ per Cent... Tu. W. Th.Fr. 5 per Cent. Consols... Tu. W. Th.Fr. 3 per Cent. 1728... Tu. Th. Anns. for Terms of Yrs. Mon. W. Fr. Bank Stock... Tues. Th. Fr. 3½ per Cent. Reduced... Tu. W. Th. Fr. 5½ per Cent. Reduced... Tu. W. Th. Fr. the transfer of South Sea stock under flow it 9s. 6d., above it, 12s. The books at the transfer offices are always The books at the transfer offices are alway shut for about six weeks previous to the day of payment, during which period no transfer of be regularly made. The expense of a power of attorney is £1, is 6d. for each government stock, and for sout Sea stock, £1, 11s. 6d. Tickets for preparing transfers must be the posited in the respective offices before one electron the payment of this fee, however, transfer may be made on any day of the weekup to 3 o'tled at the Bank, and half-past 2 o'clock at the Sout Sea House, provided the books are not sea for the dividend. Transfers forwarded in the man the manner, without fee, are made void if set April 5 Long Annua. Anna for Terms of Yrs. Tues. South Sea House. South Sea House. South Sea House. Annua. Jan. 5 Sper Ct. New S. S. An. Tues. Th. Sat. July 5. April 5 and April 5 and April 5 and April 5 3 per Ct. Old S. S. Anns. Mon. W. Fr. and Oct. 10 The rate of brokerage is 2a. 6d. on the £100 usual manner, without fee, are made void find executed by half-past 2 o'clock. There rate upon the stock transferred. There is no stampThe following tables: The following tables: The following tables:

The following tables will serve to facilitate computations respecting the value the different stocks,—the first by showing the portion of accruing interest or did-dend necessary to be deducted from their price as usually quoted in the marks. eftre comparing them with each other,—the second by showing their proportional mount in reference to the same yearly return of interest. The use of these tables as been extended, it will be observed, to other descriptions of stock besides those [the government.]

**FUN** 

AME showing the Amount of Dividend which has accrued upon various Stocks on the first Day of each Month.

	Dividend	s due Jan. 5	& July 5.	Dividend	Dividends due April 5 & Oct. 10.					
	Consols 3 per cents.	New 31 per cent.	E. L. Stock. 101 per cent.		Reduced 35 per cents.	B. of E.Stock 7 per cent.				
umary	£ s. d. 1 9 4 0 4 6 0 9 1 0 14 3 0 19 3 1 4 4 1 9 4 0 4 5	£ s, d- 1 14 3 0 5 3 0 10 8 0 16 8 1 2 5 1 8 5 1 14 3 0 5 2 0 11 0	£ s. d. 5 2 9 0 15 8 1 11 11 2 9 11 3 7 4 4 5 3 5 2 8 0 15 5 1 13 1	£ s. d. 0 14 1 0 19 4 1 4 1 1 9 4 0 4 2 0 9 1 0 13 10 0 18 10	£ & d. 0 16 5 1 2 7 1 8 1 1 14 3 0 4 10 0 10 7 0 16 2 1 1 11	£ s. d. 1 12 10 2 5 2 2 16 2 3 8 6 0 9 8 1 1 2 1 12 4 2 3 10 9 15 6				
tober	0 14 4 0 19 5	0 16 9	2 10 3 3 7 11	1 8 7	1 13 4	3 6 8 0 8 8				
cember	1 4 4	184	4 5 0	0 8 10	0 10 3	1 0 6				

uz showing the Prices which Stocks, yielding different Rates of Dividend, would respectively bear, in order to produce the same Return of Interest; also secresponding Number of Years' Purchase for Perpetual Annuities.

Years' urchase.	Interest Yearly.	3 per	31 per cent.	4 per cent.	44 per cent.	5 per cent.	54 per cent.	6 per cent.	61 per cent.	7 per cent.	74 per cent.		101 p
Box	£ 4 4.	-			-			444	-				-
331		100	116	1334	150	166%	1831	200	2167	2334	250	266	350
	3 0 7	99	1154	132	1484	165	181	198	214	231	2474	264	3461
323	3 1 6	973	1132	130	1463	1624	1782	195	2114	227	2434	260	3412
313	3 2 6	96	112	128	144	160	176	192	208	224	240	256	336
31	3 3 6	941	1103	126	1413	1579	1734	189	2049	2201	2361	252	3304
	3 4 6	93	1081	124	1394	155	1704	186	201	217	2321	248	3251
30g 30	3 5 7	914	1064	122	1371	1521	1672	183	1984	2131	2284	244	3201
294	3 6 8	90	105	120	135	150	165	180	195	210	225	240	315
29	3 7 10	884	1034	118	1324	1471	1623	177	1914	2064	2214	236	3094
	3 9 0	87	101	116	1304	145	1594	174	188	203	2174	232	3041
281	3 10 2	854	993	114	1281	1424	1563	171	1851	1994	2134	228	2994
28	3 11 5	84	98	112	126		154	168	182	196	210	224	294
274	3 12 9	821	964	110	1234		1513	165	1784	1921	2061	220	2884
27	3 14 1	81	944	108	1211	135	1485	162	1754	189	2024	216	2831
264	3 15 6	794	923	106	1194	1324	1452	159	1721	1851	1984	212	2784
26	3 16 11	78	91	104	117	130	143	156	169	182	195	208	273
251	3 18 5	761	894	102	1144	1271	1401	153	1654	1781	1914	204	2674
25	4 0 0	75	871	100	1157	125	1371	150	1624	175	1874	200	2621
244	4 1 7	734	854	98	1103	1224	1344	147	1594	1711	1834	196	2574
24	4 3 4	72	84	96	108	120	132	144	156	168	180	192	252
231	4 5 1	701	821	94	1054	1171	1294	141	1524	1644	1764	188	2463
23	4 6 11	69	804	92	1034	115	126	138	1491	161	1724	184	241
121	4 8 11	674	784	90	1014	1124	1234	135	1464	1571	1684	180	2364
19	4 10 11	66	77	88	99	110	121	132	143	154	165	176	231
116	4 13 0	644	754	86	961	1071	118	129	1393	1501	1614	172	2254
1	4 15 3	63	734	84	941	105	1154	126	1364	147	1574	168	2204
104	4 17 7	614	714	82	921	1024	1124	123	1334	1431	1534	164	2154
10	5 0 0	60	70	80	90	100	110	120	130	140	150	160	210
9	5 5 3	57	661	76	851	95 90	1041	114	1234	133	1424	152	1991
8	5 11 1	54	63	72	81		99	108	117	126	135	144	189
7	5 17 8	51	594	68	764	85 834	931	102	1104	119	1274	136	1781
69	6 0 0	50	584	667	75		913	100	1081	116	125	1331	175
6	6 5 0	48	56	64	72	80	88	96	104	112	120	128	168
5	6 13 4	45	521	60	671	75	824	90	971	105	1121	120	1571
3½ 2½	7 10 0	40	467	531	60	668	734	80	863	931	100	106	140
	8 0 0	371	434	50	561	624	684	75	814	871	938	100	1313
2	8 6 8	36	42	48	54	60	66	72	78	84	90	96	126
0	10 0 0	30	35	40	45	50	55	60	65	70	75	80	105

highest price of 3 per cent. stock was in 1737, when it reached 107, the in September 1797, when, owing to the mutiny in the fleet, the failure of an pt to negotiate with the French Republic, and other circumstances, it fell to Since 1820, it has been rarely above 93 or below 75.

#### PLANS POR THE REDUCTION OF THE PUBLIC DEBT. &c.

1. A scheme for the gradual extinction of the National Debt, by the establishment of a sinking fund, was projected, but only partially applied, by Sir Robot Walpele in 1716 (3 Geo. I. c. 27). It served, however, in some respects, as the model of the plan of the celebrated sinking fund, suggested by Dr Price, and hought forward by Mr Pitt in March 1786 (26 Geo. III. c. 31), according to which it was proposed to raise and apply (through the medium of certain commissions) one million sterling per annum, regularly and progressively to the purchase of stock, the interest accruing thereon being applied in like manuer, so that the whole would operate in a progressive accelerated ratio at compound interest. Other sum were rendered accessory to the scheme, and at the expiry of 28 years it was contact that the fund would include a yearly income of four millions, a part of which might then be applied towards the relief of the public. Had this sinking fool been always confined to the legitimate end first proposed, there could not have been feeth a ways confined to the legitimate end in rist proposed, there could not assess a videsh; with regard to its benefits. But its operation was continued and enlarged after the commencement of the war of 1793, during periods when no surplus revense existed, and when the sums devoted to it had to be borrowed for the purpose at a high rate of interest. In this way every addition to the sinking fund was cancelled by a corresponding addition to the debt, and the burden of an expensive establishment of efficies and clerks was maintained for no beneficial purpose imagnific. This, however, was the least part of the evil. It is well known that the pre-of the public stocks has a tendency to fall at the period of every new creation of with and that the degree of such fall is influenced by the amount of new sock which it is desired to create; while at intervening periods the tendency is of which it is desired to create; while at intervening periods the tendency is of its opposite character, so that the redemption of any portion of debt will not be effected on terms so low as the minister has accepted at the period of its creation. The average rate, "says Mr Porter, "at which 3 per cent, stock was created between 17.05 and 1891, was 257, 78, 6d, of money for £100 stock, and the average market price during that period was £61, 17s, 6d, for £100 stock. The loss to the public means the action, and sum borrowed, in order that it might be redeemed directly the public algorithm which was a 18,613.31 amounted to 41 are not seen to 2016. ring that period, which was a 40,000,001, amounted to 41 per cent., or 22,234,50 Between the band the termination of the war, the average price at which lame were contracted was £50, 75, 6d, per £100 stock, and the average market price during that time was £50, 175, 6d, per £100. The loss was therefore 2½ per estaupen the sam redecined during that time, £176,173,240, or £4,404,331, making together an amount of £6,508,831 absolutely lost to the public by these operation. This amount, reckneed at the average price of the various loans, is equivalent to a capital of more than eleven millions of 3 per cent, stock, with which the country seem additionally burdened through the measure of borrowing in a depress the public scenarios was certain to be higher." (Progress of the Nation, see he is public scenarios was certain to be higher." (Progress of the Nation, see he is public scenarios was certain to be higher." (Progress of the Nation, see he is public of hornowing 'argor sums than were wanted, and paying in construction and the public of hornowing the public was not unlike the manifest of hornowing the see actually was missed in and to accommon the public of hornowing the second of the public of the second of the public of the public was not unlike the public of the public

queries more districtor the loan of what was actually required, in order to see mail we the same is onto a fund for buying up the debt at a higher price than the malities the same is not a fund for buying up the debt at a higher price than that at which it was contracted, appears now sufficiently obvious. The Sinking Fand Schome, however, was presented in such a flattering point of view, that it long deliated the public, and the prospect which it enabled the minister to hold out of the speedy redemption of the debt, had the effect of reconciling the people to the uppearance of a higher amount of taxes than they would otherwise have borne. It absentity was first satisfactorily exposed in 1812 by Dr Hamilton, who proved that "the excess of revenue above expenditure is the only real sinking fund by which public debt can be discharged. The increase of the recenue, and the diministration of expense, are the only means by which this sinking fund can be an arroad, and in expense, are the only means by which this sinking fund can be enlarged, and in operations rendered more effectual; and all schemes for discharging the national

debt, by sinking funds operating by compound interest, or in any other manner, unless so far as they are founded upon this principle, are illusory."

Dr Hanniton's exposition was not immediately successful; for although, on the neturn of peace in 1815, it was found impossible, exhausted as the nation then was by the stupendous efforts it had made during the war, to continue the collection of the taxes required for maintaining the integrity of the sinking fund, yet for some years a semblance of this was kept up by means of various expedients, and it was not until the passing of the act it Geo. IV. c. 27, that the system was entirely abandoned. By that act it was provided, that, from the 5th of July 1829, there

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e issued out of the consolidated fund only such annual sum as shall appear be actual surplus revenue of the United Kingdom, to be applied towards the ion of the national debt, by the commissioners appointed for that purpose; 7, the Speaker of the House of Commons, the Chancellor of Exchequer, the rot the Rolls, the Accountant-general of the Court of Chancery, and the are and Deputy-governor of the Bank of England, for the time being; and be Lords of the Treasury shall, every quarter, make up accounts of the revenue for the four preceding quarters, and one-fourth of the annual sto be issued to the said commissioners, who are to publish, in the London a, the sum which will be so applicable in the ensuing quarter. It was also at that all stock and annuities standing in their names on 5th July 1829 be cancelled, and the dividends cease to be paid; and that in future all archased by them should be cancelled from the day of transfer.

suchased by them should be cancelled from the day of transfer. be conversion of the perpetual annuities payable on the capital of the funded to annuities payable only for a limited term of years, already explained, a indirectly as a sinking fund; and so long as it proceeds upon equitable tes, and as the increased annual charge which it occasions is defrayed from a revenue, and is not carried so far as to interfere with the onward progress suntry through excessive taxation, it appears to be liable to little objection. iderable relief may be expected from this mode of redemption in the course went twenty years, particularly after 1860, when the long annuities expire. objected by some that the principle of this system is subversive of the spirit mulation, by encouraging individuals to consume their whole property duri lifetime, and as such, improper for the adoption of government, whose eight rather to be to diffuse a spirit of forethought, and induce people for others as well as themselves. But the terms upon which annuities are nated by government are not such as to give an increased stimulus to this of investment. Annuities are, and have always been, granted by respectarance companies, and in every large community there must be numerous to whom the conversion of their capital into an annuity is a matter less of han of necessity.

and during war, it is now said, should be funded in stock bearing a rate of equivalent to the market-rate when they were contracted for, rather than its bearing a low rate of interest with a corresponding increase of capital, in it advantage may be taken of the fall of interest at the return of peace, inion was advocated by Dr Price and Dr Hamilton; and since we expethe beneficial effects of the late reductions of interest, it has been again forward by the Edinburgh Review (No. xeiii., Jan. 1828), by Mr M'Culloch Statistics of the British Empire" and other writings, and by Mr Porter Progress of the Nation." In the last-mentioned work (sec. 4, c. 2, p. 294) it is that if at the expense of a small present sacrifice of ‡ per cent. interest, the ring the last wars had been contracted in 5 per cent. annuities, and if sent had so far taken advantage of the subsequent lowering of the rate of as to procure their conversion into annuities of 3½ per cent. the unredebt at the present time would, in all probability, not have exceeded six I millions, while the annual charge upon the same would have been twenty-

of the loans during the last war were raised in a very improvident manlithere can be little doubt that had the object above contended for been resteadily in view by the government, our present burdens would have as; but whether to the extent supposed by Mr Porter, it is not now by to inquire. It would appear, however, that the comparative eligifunding in a stock bearing a high or low rate of interest must depend madderable degree on their prices in the market. "At all times," says ardo, "the 5 per cents bear a very low relative price to the 3 per cents. In is one disadvantage to be put against another, and it must depend a degree in which the prices of the 3 per cents and 5 per cents differ, it be more desirable to raise the loan in the one or in the other. We have abt, that during many periods of the war there would have been a decided stage in making the loan in 5 per cent. stock in preference to 3 per cent. The market in 5 per cent stock, too, is limited; a sale cannot be forced in ut causing a considerable fall,—a circumstance known to the contractors, inst which they would naturally take some security in the price which for a large loan if in that stock." (Ency. Brit., art. Funding System, 253.)

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which was the provided with the North-West Company, has, since use the latter of the United State, the fur-tride is chiefly prosecuted by the "North American I or Company," whose principal establishment is at Michillemakinge, where it receives same from the post depending on that station, and from those on the Michippi. Missour, and Yellowstone rivers, and the great range of country extending thence to the Rocky Mountains. This Company penetrates into the bottom of these distinct regions by means of steam-beats. Of other associates in the United States, the most celebrated are Ashley's Company from St. Louis, and Captain Bonneville's, formed at New York in 1831; which last has pushed is interprise into tracts between the Rocky Mountains and the coasts of Monterry and Upper California. Indeed the whole of the districts from the Missispip to the Pacific, and from the Arctic Sca to the Gulf of Mexico, are now traversed in every direction by the hunter. Almost all the American furs which do not below to the Hudson's Bay Company find their way to New York, where they are either of tributed for home consumption or exported chiefly to London.

The fur-trade is also extensively pursued by the Russians in the N. of Asia and the N. W. coast of America. Their chief association is the Russian American Company of Moscow; and the principal markets for their furs are the fairs of kiachts, Novgorod, and Leipsic.

Fur may be divided into two distinct classes; those employed for clothing or smanners purposes, and those used in felting or hat-making. Of the former, the principal are the gray, silver, and black fox, the ermine, sable, chinchilla, fitchet, bear, martin, mink, lynx, and wolf; of the latter, the beaver, nutria, otter, hare, rabbit, and racoon; but several of the skins used for felting purposes are manufactured for dress. Furs, and especially those used for felting, are further distinguished in the account and surgeous dayless the former being those which are guished into seasoned and unseasoned skins; the former being those which are taken off the animal in winter when the fur is at its full growth, and in the highest state of perfection as to fineness; the latter, those obtained in spring, summer, and astumn, when it is short, coarse, and hairy, and generally not worth more than a third of the value of that found on the best seasoned skins.

The more valuable and scarce furs are chiefly procured in Asiatic Russia. The precious ermine" and sable, both of the genus mustela (weasel), are obtained of the best quality only in the cold regions of that country and the N. of Europe. The constraints of the former, and the rich dark shades of the latter, with the test depth, and the peculiar, almost flowing softness of their skins and fur, have seasons, and the peculiar, almost howing solutions of their same and the still maintain the same relative estimate in regard to other furs, as when they marked the mak of the crusader, and were emblazoned in heraldry. The martin resembles the sale; the best are from Kamtschatka and N. Asia, but in every pack of American skins, some are to be found of a beautiful shade, and a deep rich olive colour. Next to these in value are the sea-otter, the mink, and the fiery fox. sea-otter, procured in Behring's Island, Kamtschatka, and opposite coasts of anerica, is an exceedingly fine, soft, close fur, jet black in winter, with a silken for; the fur of the young animal being, however, of a beautiful brown colour. The sea-otter is confined to the N. W. coast of America, and the number is now so much reduced as to render the chase an object of little consequence. The landthe abounds on the borders of all the interior lakes of that country; but its skin, chiefly used for collars and linings, is comparatively of small value. The mink is a diminitive species of otter. The fiery fox, the bright red of Asia, more brilliantly coloured and finer than any other of the genus, is highly esteemed, and is the diadard of value on the north-castern coast of that quarter of the world. Of the American fox there are many varieties, as the black, red, gray, white, cross, silver, and dun coloured. The silver fox is a rare animal, a native of the woody distries below the falls of the Columbia river. Bear skins of various kinds and colours are procured in N. America, and are much used in the northern countries of Burope both for warmth and ornament, particularly on the outside of carriages. The hide of the wolf is considered peculiarly fitted for knapsacks and similar purs, for which it is much employed in Germany.

The beaver's fur is an article of great importance, owing to its abundance though this is now much less than formerly) and the large and sure demand for it a the hat manufacture. It appears to be indigenous in all the northern parts of imerica, though in the settled countries and in even those open to private hunters, the now nearly exterminated. The skins are divided into parchment, or those of be old animals, and cub, or those of the young ones. The latter are the finest, but rom their smaller size are not of equal value with the others, and they have become comparatively rare, as the capture of the young animals is now prohibited by the lompany. The musquash, a species of diminutive beaver, is found principally a the vicinity of Hudson's Bay, and the vast number taken renders its skin a article of importance; the fur is used in the manufacture of inferior hats. Nuria akins have become of considerable importance only within the last twenty cars; they are imported from S. America, principally from La Plata. Of the other reign fars it is unnecessary to speak, as a description of all those of much interst will be found under their respective heads. The only British ones that need be oticed are those of the rabbit and the hare, which are both extensively used for slting; the hair of the silver-tipped rabbit of Lincolnshire, however, is highly steemed for dress,—a purpose for which it is exported both to Russia and China. Furs are not only used and valued in those countries where they are needed

or defence against the severity of the seasons, but also among the inhabitants of ulder climates, who, being of Tartar or Sclavonian descent, are said to inherit an ttachment to that species of clothing. Such are the inhabitants of Poland, Southern Russia, China, Persia, Turkey, and many of the nations of the middle and western parts of Europe. In Syria, Egypt, Bucharia, and Independent Tartary, there is also a great consumption where there exists no physical necessity.

The principal emporium of the fur-trade is London, where the vessels of the Hudson's Bay Company arrive about the end of September; and the public size

The principal emporium of the fur-trade is London, where the vessels of the Hudson's Bay Company arrive about the end of September; and the public axis afterwards held by them are attended by many foreign merchants, whose purchases are chiefly sent to the great fairs of Leipsic, whence they are distributed various parts of the Continent. The following is an account of the furs exposed for sale by the Company in December of the three years 1835, 1836, and 1837:—

Skins *	1835.	1836.	1837.	Skins of	1835.	1836.	1837.
Beaver	78.908	46,063	82,927	Fisher		1,327	6,11
Martin	15,487	52.749 8. <b>432</b>	156,168			3,769 12,276	31,85
Fox, Silver and Cross Other Foxes	910 8,714	471 1.924	2,147 22,861	Wolf Wolverene	3,722 1,963 698	307 143 901	7,00 2,10
	1,111,646		838,549	Badger Swan Racoon	4,703	13 99	75 6,600

The value of furs, especially of those which are articles of luxury and fashios, varies in an extraordinary manner, in consequence of the great inequality of the supply and the demand; and the fluctuations in price in the course of a single year often exceed 300 per cent. The following has been obligingly furnished to the publishers of this work by the Hudson's Bay Company, as the average prices of each description in the sales of 1836, which are considered as affording a good general idea of the course of the trade:—

£ed	Fox, Silver	£ i į
Beaver, parchment, per	Fox, Silver10 0 0	Fisher
skin	Cross1 12 6	Lynxl 0 0
Cub @ 12 3	Red 0 10 0	Mink 9 2 9
Coat. per lb 0 12 0	White 9 9 0!	Wolf 0 5 4
Martin, per skin () 15 6	Kit 3 3 0	Wolverene
Otter, Sea	Musquash	Swan 0 5 9
Land	Bear 0 18 6	Racoon

The following is an account of the chief imports of fur into the United Kingdom in 1839:—

· ·	British America.	United States.	La Plata States.	North of Europe.
BearNo.	4.313 57.827	4,809 10,876	::::	196 96
Fitch	74,046 26,956	26,721 82,211	****	102,451 127,317 3,659
Musquash Nutria Otter	594,994 14,898	211,156	214,324	6,554 9 0 965

FUSTIAN, a coarse thick cotton stuff, generally tweeled, and of a dark colour. The most common kind is named pillow; but the fabries called barragan, cordury, velveret, velveteen, beaverteen, and thickset, are also fustians. These cloths are made in Lancashire and Yorkshire.

FUSTIC (Fr. Bois Jaune. Ger. Gelbholz. Sp. Palo del Brasilamarillo), a dywood, the produce of a large tree, a species of mulberry (Morus tinctoria), a native
of tropical America and the West Indies; the best being that of Cuba. It is of a
sulphur colour with orange veins, hard and strong, and is imported in the form of
logs or large blocks. The yellow dye which it affords, though extremely durable
when in combination with an aluminous base, yet, being dull and muddy, is shiely
employed in compound colours. About 10,000 tous of the timber are annually inported, of which upwards of four-fifths are entered for home consumption. Nearly
one-half of the importations are from Colombia; the remainder chiefly from Jamaica, Cuba, and the United States.

Zante Fustic, or Fustet, vulgarly called young fustic, in distinction from the preceding, which is sometimes termed old fustic, is the produce of the Venetian sumach (Rhus cotinus), a shrub growing principally in Italy, the S. of France, and Greece. Both the root and the stem afford a fugitive yellow colour; but it is seldom used alone, being chiefly employed as an accessory to heighten cochined and other dyes, and to give them a yellowish tinge. This wood is imported in small quantities from Patras in the Morea, the Ionian Islands, and other places.

G.

NGAL (Fr. Galanga. Ger. Galgant), a brown tuberose root, with a faint smell and pungent taste, like a mixture of pepper and ginger. There are, galangal major (Alpinia Galanga) and galangal minor, of which the a strongest in all its qualities, and by far the more valuable. It may be bed by its colour on the outside being browner, and in the inside reddish, greater root is brownish on the outside, of a dirty white within, and ith rings about one-fourth of an inch distant. They are produced in matra, and Java, and used in medicine.

NUM (Arab. Barsud. Fr. Galbanum. Ger. Mutterhars. Pers. Beer-

edicinal gum-resin, produced by a perennial plant (Bubon-Galbanum) to Africa. It has a peculiar strong odour, not unlike that of turpennauseous bitter taste. Sp. gr. 1.212. The best occurs in pale-coloured at the size of a hazel-nut, composed of clear white tears. A more compared to the size of a hazel-nut, composed of clear white tears. is in agglutinated masses, consisting of yellowish or reddish and clear s, mixed with seeds and leaves. When blackish, of a weak smell, soft, lwith sand and other impurities, it is bad. It is exported from Syria,

VA (Fr. Plomb sulfuré. Ger. Bleiglanz), or lead-glance, is a native sullead, found at Leadhills in Lanarkshire, and other places. It is the of that metal, and nearly all the lead of commerce is obtained from i usually occurs in heavy, shining, black, or blueish lead-coloured cubical it is used in the form of powder, called Alquifoux, for glazing pottery. ON, a name formerly given to the vessels of war used by the Spaniards squeee, and in later times to those large ships in which the former d treasure from their American colonies.

Y, a long, narrow flat-built vessel, with one deck, propelled by sails which was much used, especially by the Italians, until of late years, when perseded by the steam-boat. It carried two masts with lateen sails, ing but little water, was well adapted for coast navigation; while, by its oars, it had an advantage over sailing vessels in the dead calms so 1 the Mediterranean.

C ACID, discovered by Scheele in 1786, exists in most astringent veged especially in gall-nuts. Its constituents are carbon, oxygen, and It is a solid, in taste slightly sour and astringent, inodorous, crystal-nite silky needles. In boiling water it is freely soluble, but it requires of cold water for solution; it dissolves also in ether and alcohol. In f tincture of galls it is much employed as a chemical reagent. With

fincture of galls it is much employed as a chemical reagent. The mbines to form salts, called gallates.

OT, a name given to a Dutch vessel, of which the bow and stern are and, and bluff, and the bottom flat, so as to draw little water; and having ie, suspended by an iron bolt, a flat piece of wood, called a lee-board, can required, is let down on the lee-side of the vessel, to prevent her fast to leeward as she would otherwise do. The galliot has two masts; st, the tallest, is rigged as a sloop; while the aftermast carries a small ithe mizzen. This vessel is chiefly adapted for the shallows off the coast

N, the unit of the imperial measures of capacity, contains 10 lbs. avoir-277-274 cubic inches of distilled water. It contains almost exactly one-than the former English wine gallon, or 5 Imp. gallons = 6 wine gallons lso 60 Imp. gallons = 59 old ale gallons nearly. [Measures and

ON, a narrow thick ferret or lace, commonly made of mohair or silk; mes of wool, thread, gold, or silver. It is used as edging, and is largely in binding hats. The finer kind is manufactured at Coventry, and the Spitalfields.

(Fr. Noix de Galle. Ger. Gallapfel. It. Galle. Sp. Agallas, a kind of

getable wens, from one-fourth of an inch to an inch in diameter, produced species of oak trees, by the perforation of insects for the deposition of their is nest increases in size, together with the larva enclosed in it, which, on t maturity, eats its way out, and hence gall-nuts are generally found e in them. They are in perfection when they have acquired their full

in the wind the control of the part of the weight of them; after which, they are fit in weight. The nuts first gathered the control of the co

The wind of the control of the second control of the spine, of the control of the control of the second control of the control

for the purpose, and the pure inflammable gases are conducted through sips to the situations where they are required, and where their consumption may be refulated to the greatest minery according to circumstances. Coal, oil, and resinances

substances which have been employed in this manufacture.

COAL GAS was the kind first used, and it is still that which is chiefly consumed. The person who first applied it to useful purposes was Mr William Murdoth, of Soho, who, in 17.2, employed it for the purpose of lighting his house and officer then at Redruth in Cornwall. Little further appears to have been done for several years towards making the discovery public. Betwist 1800 and 1305, however gas-lights were introduced into several private manufactories, and also exhibited in Paris and London. In 1814, they came into common use in London; in 1818, in Edinburgh; and they are now generally employed in all the large towns in this country, and in many on the Continent.

Coal gas is generated from coal subjected to distillation in iron cylinders retorts at a red heat. It is contaminated at first with tar, ammoniacal and other vapours, from which it is freed in a condensing vessel, and also with more or less sulphuretted hydrogen and carbonic acid gases, from which it is separated by

ime, in vessels called purifiers. The carburetted hydrogen gas, suffise for use, is then transmitted into gasometers, whence the pipes issue ply of houses and other purposes. A quantity of coke is left in the sh, with the tar, ammoniacal liquor, and other refuse matter, is applied uses in the arts.

seation of coal gas is of great importance, because, if the sulphuretted e allowed to remain, it is not only highly noxious during combustion, but tof the gas escaping it is no less an evil. It is fetid and unwholesome, the immediate tarnishing of silver and other metals: fortunately its readily detected by a piece of paper moistened with a solution of sugar lno gas should be burned which blackens it. The specific gravity of l gas varies from 450 to 550.

best suited for distillation is that which contains most bitumen and r; and hence the superior purity of the gas procured from the Scotch parrot coal, owing to the comparatively small quantity of sulphur ntains, and the more general use of this light in dwelling-houses in an in England. A chaldron of coals should yield about 12,000 cubical fed gas, of which each argand burner, equal to six wax candles, may

ed as consuming from four to five cubical feet per hour.

is procured abundantly by the decomposition of oil trickled into a redhalf-filled with coke or brick. It contains no sulphuretted hydrogen,
purification, and is much richer in carburetted hydrogen than coal gas.

at 900. Mr Brande states that "a gallon of whale oil affords about
set of gas, of an average specific gravity of '900, and an argand burner,
on candles, consumes a cubical foot and a half per hour." Loss of it
ired than of coal gas for any given quantity of light, and the atmosphere
less heated and contaminated by its combustion; but notwithstanding
tages, the great expense has led nearly to the entire disuse of this kind

as, equal in quality to that from oil, is procured in abundance by a atment of resin, and considerable hopes were some years ago enterit would come into general use; but later experiments seem to prove country at least it cannot in point of economy compete with that proceed.

£6 18 3

of a lamp fed by gas, and giving the light of 7 candles, will be \{\frac{1}{4}\)d. Argand's lamp with spormaceti oil, \(\frac{3}{4}\)d.; of mould candles, \(\frac{3}{4}\)d.; and lles, \(\frac{1}{8}\)d. Le of hour." Dr Ure, in estimating the comparative economy kinds of light, and assuming the illuminating power from wax to be \(\frac{1}{9}\)to 100, states that from tallow to be \(\frac{25}{6}\); oil, \(\frac{14}{3}\); coal gas, \(\frac{4}{6}\); thus cost of wax about three and a half times that of tallow, and tallow mess that of coal gas.

from gas, however, besides being procured at a smaller expense, is generally convenient than that yielded by other substances in the ode, as it may be reduced in an instant from the greatest splendour est degree of illumination by the simple adjustment of the stop-cock. buildings of all kinds, whether for industrial or domestic purposes, ally known and appreciated. Still more conspicuous, perhaps, is its as a street light; and there can be no doubt that, from its application ner, our large towns have derived great additional security against the not crimes.

m there are 18 public gas establishments, and 12 companies, and the sted in works and apparatus is estimated at £3,000,000. [Stocks.] (Fr. Gase), a very light and transparent silkon fabric, supposed to irst made in Gaza, a city of l'alestine, from which it derives its name. se is made chiefly at Paisley; but it is inferior to that manufactured in SILE MANUFACTURE.]

FE, a term applied to newspapers in several parts of the Continent. It served from gasetta, the name of a small Venetian coin, the usual see first published in Italy. In this country the term is chiefly used in

GER

Signature of the control of the

A critical matrix, the kind burse of Prussia, Bavaria, Saxony, Hanover, and V burs. gravit divides of Bailin. Hesse-Darmstadt, and Luxemburg, elect Hesse of as all and dividing of Hillstein, have each I, and the other 27 only but when we like a midir are under a higheration, the diet forms itself into a which we have a which countries the votes, of which Austria and assembly, called Pic in which contains the votes, of which Austria an to runtil kingdoms have each I votes, and the others are distributed an remaining states, a coording to their importance. The members convene at fort on the Mains, and the presidency is vosted in Austria.

fort on the Maine, and the presidency is vested in Austria.

The country, a solider line and solid property we is divided into two great portions by the country, a solider line and solid property. The former is almost entirely letter at the former is almost entirely letter at vest traction of wearly weather at what the former is almost entirely letter at vest traction of the solid in the Neile and swamps and marshes in the Neile country at the former is almost entirely letter to the former in this did solid vest in Savony, is in an earlier burst are so fulfal, and in some districts extensite the land is also superior, and in many places extremely fertile.

The character of the marry is less varied by then the nature of its in unitain system, and of latitudes within which it lies want Profit is to imagned; and two exception in resemble coveral character, that of England, or rather the New of France. The chief products marrie backwheat, garden frants, pulse, potations, I rups, flax, logs, rapesced, made infront answell, inquerior wood, or rander seeds, mustard. The most common trees a marrie backwheat, gardens, address backer. The vine except to situations peculiarly a description for the thing, and stretches southward; and 3 on triveren millions of cinner are amount on the Rhime, and stretches southward; and 3 on triveren millions of cinner are amount on the Rhime, Acekar, Maine rear Meissen, and Naumberg in Saxony, in Austra and I The best are the Rhienish wines, and next to them are those from the banks of the Mos

the Austrian provinces. The domestic animals do not differ materially from those of the uring countries. The Merino breed of sheep has been introduced into Saxony and other shere it has succeeded so well that, after supplying a great internal demand, immense as of wool are now exported to Britain and other places, of a quality so fine that the wool trade has been nearly extinguished.

woot trade has been nearly extinctioned.

It authority (Hawkins' Germany), the principal are, silver, 1:3,00 marks annually, telly in the Ergeberge and in the Hartz; gold, 182 marks; iron, 3,000,00 cm; copper, rt.; tin. 8000 cm;; lead, 200,000 cm;; quicksilver, 61:0 cm, in Idrin and Zweibrucken; 5000 cm;; cobalt, 16,000 cm;; zinc, sulphur, coal, marble, alabaster, gypsum, alum;; munth, antimony, saltpetre, line, abestos, slate; rolling, mill, sand, and punite stone; y, bandt, agate, amethysts, granite, porphyry, precious stone; and great quantities of strok salt-6,000,000 cm; are produced by 76 sult-works now in operation.

dustrious spirit of the Germans has urged them forward, not withstanding numerous dis-

dastrious spirit of the Germans has urged them forward, notwithstanding numerous dises, to considerable progress in manufactures. The principal are those of lin-n, in Biesia,
"Westphalia; of woollen goods, on the Lower Rhine, in Sazony, Bilesia, and Brandensilk, leather, cotton goods, and lace, in the Erzgeberge; of tapestry, paper, and glass,
is and Bilesia; of mirrors, near Nuremlerg; of chima, at Berlin, Meissen, and Vienna;
are, in various places; of jewellery, at Berlin and Augsburg; of iron wares, in Westphalia
themiah countries; of firearms and swordblades, at Spandau. Potsdam, and some other
of cannon, at several capitals; of gunpowder, tobacco, artificial flowers, straw hats,
and other instruments, beer, brandy, liqueurs, vitriol, and sugar. The Germans are
das sugar refiners. The manufactures of cotton were extablished during the war, in
nof those of Britain; but their inferior machinery, and the scarcity of fuel, enable them
its this manufacture and most of the others only under heavy protecting duties. Tho
th of Saxony, however, and its thread, lace, linen, paper, and porcelain, are of superior

ental energy of the Germans has long rendered their book-trade a business of great expand of late years, owing to the continuance of peace and the growing demand in foreign for German books, this branch has greatly increased, and is now in some respects unline the world. Before 1814, the annual amount of works published was about 2000; in number was 3197; in 1827, 51(8; in 1834, 6974. The publications are announced in catavulated at the fairs held at Leipsic, at Easter and Michaelmas, which are attended by granan booksellers, and by many from the adjoining countries. The catalogue of the ir of 1837 contained 4333 new books and pamphlets, or new editions. Of these 3924 were Germany (including Switzerland, Hungary, and the part of Prussia not belonging to anke Confederation), and were produced by 361 publishers. The works were contributed Swent states in the following proportions: Austria, 226; Prussia, 1151; Bavaria, 493, including 556 for Leipsic alone; Wurtemberg, 331; Baden, 156; Hamburg, 123; 106; other states, 633. The number of booksellers and publishers for present estimated han 1009; and, according to Dr Bowring, the number of persons engaged in the literary in Germany is reported to be about 18,000, independently of 4000 translators from gauges. This immense production is attributed to the general diffusion of education; mand for public functionaries and professional persons by the subdivision of the country of different states; and, lastly, to the industry of the educated classes being directed channel by their want of political liberty. The result, lowever, is still extraordinary, exhilly when it is considered that every work or journal, lafore it can be printed, must end by a public censor, and that no general copyricht law exists among them. In some stary property is protected via Prussia, by a law passed in 1528, it is secured to authors death, and to their representatives for 30 years afterwards. In other states,—as for in Wurtemberg and in Austria, any work may be pirated which has not been publi

from the whole German Confederacy.

ternal commerce of Germany is considerable, and is facilitated by means of its inland cention, in which it is more favoured by nature than any other European country. Of a Rhine runs upwards of 700 miles, throughout the greater part of which it continues it the Eibe, also a navigable stream, extends 575 miles; there are likewise the Oder, las, Maine, and Neckar; and the mighty Danube, which, though scarcely yet rendered lable, appears destined to surpass all the others in political importance: the total number bile rivers, including tributary streams, are stated by Babi at sixty. The canals are not s; the principal are the Eider canal; the Planen canal, between the Eibe and the Havel; canal; the Mullrosec canal, between the Spree and the Oder; the Bavarian caula, the last and the canal which unites the Steckenitz with the Trave at Lubec. Raircads are cited in Germany, though their extension depends on the will of the governments, which always correspond with the interest of individuals. Many of the great towns are already this means; but the whole of Central Germany, and particularly the wealthy land of is still separated from the sea and Belgium by a considerable space between Frankfurd. A railroad connecting these cities is however in contemplation, and when the instead lets the junction, by this mode of conveyance, of Berlim, Dresden, and Brussels. From teommercial road important lines would? ranch off, connecting Bavaria and the duchies g and Meinengen on one side with the North Sea by Cassel and Bremen, and on the attem Raines and the Heightan railroads.

rations commerce of Germany is comparatively of limited amount, owing to its small seasons, which embraces only about 630 British miles, namely, 330 on the Baltic, 140 on hese, and 160 on the Adriatic. Several towns, however, on the shores and the principal toy a very extensive trade. Of these, the chief on the Baltic are Stettin, Stralsund,

Rostock, Wismar, and Lubec; on the North Sca, Hamburg, Altona, Bremen, and I Trieste on the Adriatic. The principal exports are wool, linen, wine, corn, wood salted provisions, thread, iron, steel, Nurenberg wares, quicksilver and cinnabar, a cattle, fruit, selt, potash, porcelain, and carthenware, wax, leather, lead, woolk goods, racs, hones, quille, skins, alum, lead, and vitriol. The chief imports are colonial produce, mostly at Hamburg and Trieste: British manufactures, principal colonial produces, and the product wine tolonous colonials.

colonial produce, mostly at Hamburg and Trieste: British manufactures, princip yarns, with cotton, woollen, and metal goods; wine, tolasco, southern fruits, fa linseed. The chief port for emigration from Germany is Breunen.

The manufacturing and commercial prosperity of Germany was formerly much the partition of its territory among so many separate communities, which not only many factitious interests and conflicting systems of internal regulation, but preves any unity of effort and combination of resources. Of late years, however, the has been in a great measure removed by the commercial union or league, first for under the auspices of Prussia, and which has been since gradually joined by most states. The professed object of this combination is to establish an entire freedom of the German states, and to subject foreign trade to such restrictions only as the national manufactures, or financial circumstances, may render necessary. Under the stay commercial Union, a detailed account is given of this celebrated league, and ence, viewed in connexion with the present state and prospects of the trade of Germs information will be found in the articles devoted to the principal states, and the republics, Hamburg, Barner, Frankford, and Luber.

#### MEASURES, WEIGHTS, AND MONIES.

yards; the short mile = 6839 Imp. yards. The Rhineland morgen = 10,185 Imp. square

yards, or 4; Rhineland morgens = 10 lmp. acres

nearly.

The commercial pound contains 2 marks, 16
counces, 32 loths, 128 quentins, 312 pfennings, or only of 12
lots hellers; the apathecaries' pound of 12
lots for the rate of 24 floring to the Colorne silver, whence the florin = 20 31
lots floring to the Colorne silver, whence the floring = 20 31
lots floring to the rate of 24 floring to the Colorne silver, whence the floring = 20 31
lots floring to the Colorne silver, whence the floring = 20 31
lots floring to the Colorne silver, whence the floring = 20 31
lots floring to the Colorne silver, whence the floring = 20 31
lots floring to the Colorne silver, whence the floring to the floring to the colorne silver, whence the floring to the colorne silver silv

troy grains.
Gold and silver are weighed by the Cologne Gold and silver are weighed by the Cologne mark of 8 ounces, 16 loths, 64 quentins, 236 pfennings, 512 hellers, or 4452 eschen = 3668 troy grains; the fineness of gold is expressed by dividing the mark tine or other weight into 24 carats, each of 12 grains; the fineness of silver, by dividing the mark fine into 16 boths, each of 18 grains; in both cases the mark fine contain-

Ill grains; in both cases the mark fine containing 288 crains.

Mosey. The integer of account (except in the few places where the Lubec currency is used), is either the florin (guiden), or the dollar (thater), called also the rixdollar, and sometimes the crown. The florin is commonly divided into 60 kreusers, each of 12 pfennings, and the dollar current, or of account (a nominal or fictitions money equal 14 florin), into 90 kreusers. In North Germany, however, the dollar is in general divided either into 24 good groschen, each of 12 pfennings. or as in Prussla, where the dollar of account is a coin, into 30 silver groschen, each of 12 pfennings. The different standards by which these denominations are valued may be described as follows:

Leipsic or Constitution Money, introduced in

Leipsic or Constitution Money, introduced in Leipsic or Constitution Money, introduced in 1860, and which formed the general standard of the empire from 1733 to 1763, was estimated at the rate of 9 rixdollar specie (or Old Imperial dollars), 12 rixdollar surrent, or 18 florins, to the Cologne mark of tine silver, making the value of each of these monics in sterling 48.64d., 34.44d., and 2s. 3d. respectively. The Leipsic rixdollar current is now nearly obsolete, and the colons are comparatively rare. coins are comparatively rare.

Mengeres, Weights, and measures of the different states are described under their respective heads; but an opportunity will be taken here of explaining some general usages, particularly guident-huss (florin-foot). The flothose which have arisen out of the German federative system.

The Mengeres of capacity and length vary, but the divisions of the latter are generally the same, namely, the ruthe = 2 claffers, 6 class 12 s. (24) d. nearly, and the rixdollar cfeet, or 144 inches; the Rhimeland or land-sureyer's foot = 12:36 imp. inches.

The geographical mile = 8101 Imp. yards, or 4:00 imp. miles; the long milo = 10,126 Imp. yards the short mile = 6553 imp. yards.

Sano Monies.

Convention Money, introduced in mark of pure slever, whence it is a mark of pure slever, whence it is a rixdollar specie (or German federative system). The florin-huss (florin-huss (florin-h vention money is in general use it Saxony; in other states its emplo-fined principally to the higher de

Reichsgeld, or 24 Gulden-fless, is the rate of 24 florins to the Colome higher than in that standard,—the florin being estimated in Reichsgeland the other denominations k Prior to 1838, Reichsgeld was in et

Prior to 1838. Reichageld was in a Rhenish-Germany, but is now a seted by the new 244 florin rate.

9 Constitution florins or current 10 in Convention money = 12 in R

The New Crown Standard, in 1838, is valued at the rate of 344 Cologne mark of pure silver, whe = 195, d. or about 18. 8d. This flewhich has been adouted as the interface. which has been adopted as the inter by the states of Southern and many, including Baden, Bavaria Hisse-Darinstadt, Namau, and The other coins of this standard ifform, and the crown (kronenthale There are besides pieces in billon fo kreusers.

The Prussian System is describ-bend Prussia. In 1834, the dollar i was adopted as the integer of accou-states of North Germany, includi Brunswick, and Hesse-Electoral or

These standards consist wholl which is the general measure of viety of gold coins, however, cir principal are the ducat (minted logue mark 238 careat fine) principal are the ducat (minred 6 logue mark 23 carast fine), worth; the gold florin 6s. 11d.; the Bav. 23s. 4d.; and the pistoles termed P. Carl d'or, August d'or, George d'dor, &c., each worth nearly 16 pistoles (minted 35 to the Cologi

ha), were all reckoned originally at 5 loss rixdollars current, but they now ago corresponding to the increased valid metation to silver. Several of the part in the Low Countries, equal about as have doubles and halves of propor-

E, in Oriental commerce, is clarified butter, made generally from the milk bloes, and is an article of great importance in India, Arabia, and other countries. It will keep fresh for a considerable time, and is commonly d in bottles made of hide, called duppers, which contain from 10 to 40 each

RALTAR, an important military and commercial station belonging to hitain, situated on a mountainous promontory on the S. coast of Spain, at ance from the Atlantic into the Mediterranean, near the part where the sea | Europe and Africa is narrowest; the mole being in lat. 36° 7′ N. and 21′ W. It consists of a town and a strongly fortified rock, having batounting upwards of 1000 cannon. Population about 15,000, composed chiefly sh, Spaniards, Italians, and Jews, besides a garrison of nearly 3500 troops. ed by a military governor.

ed by a military governor.

montory of Gibraltar consists of a vast mass of rock, extremely cavernous, and rising
to lato feet above the sea. It is about 3 miles in length from N. to S., varies in width
lie to for a mile, and is joined to the Spanish main by a low sandy isthmas about 15
agh. The rock on the N. side, fronting this isthmus, is perpendicular and wholly inactibe E. and S. sides are also steep and rugged; but on the W. side, fronting the bay,
town is built, the rock declines into the sea. Here, however, the fortifications are such
a impregnable. The town, condisting chiefly of one long street, is not neat, and formerly
stillated and dirty, but of late it has been considerably improved in these respects. Proa principally derived from Africa, and water is collected in tanks during the rainy season,
at apring, which is brackish, being on the neutral ground. The climate is generally
though rather warm, the temperature ranging from about 85° in July to 50° in January.

a are commonly east or west; the former prevailing mostly in July, August, and Septhe latter in December, January, and May.

hough rather warm, the temperature ranging from about 83° in July to 50° in January, sare commonly east or west; the former prevailing mostly in July, August, and Sequary commonly east or west; the former prevailing mostly in July, August, and Sequary are forms a convenient naval station, being situated in a bay 4½ miles broad, and 9 miles has protected from all the more dangerous winds, while the harbour is secured by two as Being also a free port, subject to few or no duties or restrictions, it is a convenient for merchandise destined for the neighbouring countries, particularly those of Spain an During the last war, it became the seat of an immense commerce, and in one year of Britiah manufactures exported into it, exclusive of colonial produce, is stated by a to have amounted to nearly £3,000,000. But various circumstances have since or diminish this trade; the chief being the opening of other ports in the Mediterranean extended intercourse with Great Britain, the dread of yellow fever, which, in the years 1823, produced great mortality in the town (but against which greater security now go to the recent opening up of the streets), and the various edicts of the Spanish governical place it almost in a state of commercial non-intercourse with that country, under the eventing smuggling into the provinces adjacent to the fortress. The illicit intercourse in, however, is still, notwithstanding, pretty considerable, and of late years the general be port exhibits symptoms of revival. The declared value of British manufactures and east to Gibraltar was, in 1821, £1,218,183; in 1825, £908,722; in 1830, £292,769; in 2,380; and in 1839, £1,170,702; consisting mainly of cotton manufactures, but compared to the intercourse in the manufacture and consisting mainly of cotton manufactures, but compared to this was Gibraltar consist of Spanish wine, sheep's wool, and a few other articles, the amount may have every quite trifling. A considerable intercourse is also maintained with the adjoining the Mediterranean, as well as

ittle differences are commonly referred to the judge-advocate: from his award an ap-be made to the governor, whose decision is final, unless the sum in dispute exceed £300, rather appeal may be made to the privy-council. The increase of new residents is dis-aced; but foreigners are allowed permission to remain during specified periods, on giving

MEASURES, WRIGHTS, MONEY, FINANCES, &c.

wend Weights.—British measures and reemployed; also the following Spanish, he pipe of 117 galls. = 126 English wine 166 Imp. galls.; the arrota liquid mea-|English wine galls., or 2.77 Imp. galls.; a weight = 26 lbs. avoird.; the quintain. = 1013 lbs. avoird.; 5 fanegas of grain sensure) = 8 Winchester, or 73 Imp.

-The integer of account is the Spanish ar (or cob) divided into 12 current reals, i quartos, or into 100 cents.

3 current reals = 5 Spanish reals vellon. 3 current reals = 5 opinism reals venion.

Formerly the money of account was the current dollar of 8 reals, a fictitious money equal two-thirds of the hard dollar, the reals and quartos of both being the same. The currency is composed of dollars, peachas, gold doubloons of 16 dollars, and of a small quantity of British control or the country of the silver and copper coins; no paper money is in circulation

Bills on London, Marseilles, Paris, and Gene are drawn at 90 days' date; and on Cadis, Ma-lara, Madrid, and Seville, at 8 days' sight. The The S. part of the promontory, called Europa Point, is distant 11½ mil on the opposite coast of Africa. Gibraltar is the Culpe of the Greeks, who Abyla, on the African coast, the name of "the Pillars of Hercules." It a possession of the Moors, and did not become an appanage of Spain until 162, titled in the modern style by Charles V. In 1704, it was captured by the Britis sension it has since remained, but not without several attempts to retake it occurred in 1705, 1727, and 1779. The last was the most memorable, and lasted to

GIN, a spiritous liquor made in England, in imitation of D [Geneva.] It is generally prepared by adding various flavourin during the rectification of spirits made from barley or oats. The only acknowledged one is the juniper berry; but oil of turpenti substances are said to be also used. The consumption of gin is chief

the labouring classes in England, and especially London. In Scot land a preference is given to whisky. [Spirits.]

GlNGER (Fr. Gingembre. Ger. Inguer. Por. Gengirre. It. Z. Inbir. Sp. Jenjihre), the root of a plant (Amomum zingiber) enlivate both the East and West Inbigs and China. both the East and West Indies and China. It occurs in knotty bra having a pleasant aromatic odour, and biting taste. There are two black and the white. Black ginger consists of the inferior roots, wh immersed in boiling water previously to being dried, and has thus all White ginger consists of the fairest and roundest roots, peeled when fr in the sun. It is firm and resinous, more pungent than the black, one-third dearer. The roots which are worm-caten, light or soft, an are to be rejected. Preserved ginger, as manufactured in Europe fibrous; but when prepared in the East or West Indies or China, fr roots, it is almost transparent. It is imported in jars, and should

large pieces of a bright yellow colour.

GINSENG (Pr. It. Du. & Ger. Ginseng. Sp. Jinseng. Por. & Yansam), the root of a plant (Panax quinquefolium) indigenor Tartary, but cultivated in Kentucky in North America, from wh is exported to China. It occurs in pieces about three or four inches lo forked, transversely wrinkled, and of a yellowish colour; it has little but a sweetish and slightly bitter-warm taste.

Ginseng is discarded from the British materia medica, but it is in great repute from immemorial ages, it has been extolled as a panacea or universal medicine; we generic name, which signifies a remedy for all things. Pere Jartroux says that the Chinese physicians have written volumes on the General, which they affirm to be Uninese physicians have written volumes on the \*Gen-keng,\* which they affirm to be or to remove fatigue, to invigorate the enfeebled frame, to restore the exhausted to make old people young, and, in a word, to render man immortal; this savi however, added by the more cautious, " if any thing on earth can do so." He \*keng\* signifies the " wonder of the world," or " the dose for immortality." In 17 sent an army of 10,800 Tartars in search of it, on condition that each soldier two catties of the best, and sell the rest for its weight in silver.

GLASS (Fr. Verre. Ger. Glas), a well-known substance, in a high

mon kind of kelp or pearl-ashes. Window-glass is made of a purer alkali, and sand which is free from iron. Plate-glass is composed of sand and alkali in their pures state; and in the formation of flint-glass, besides these pure ingredients, a considerable quantity of litharge, or red lead, is employed. A small quantity of Fevoride of manganese is also used, in order to oxidize carbonaceous matters contained in the materials of the glass; and nitre is sometimes added with the same istention. According to Mr Faraday, ordinary flint-glass contains 51 93 per cent. of silica, 33-28 oxide of lead, and 13 77 of potash. The finest sand used in our glass-houses is procured from Lynn in Norfolk, and Alum Bay in the Isle of Wight.

GLA

In this country, the glass manufacture was at an early period of its history made as object of taxation, and in 1694, duties were imposed, which acted so injuriously that in a very few years the whole were repealed. About half a century later (1746), when the manufacture was in a more advanced state, a duty was again speed, at the rate of one farthing per pound on the materials used for making will-glass, and one penny per pound on those used for crown, plate, and flint-iss. These rates were advanced from time to time in common with most other flas. These rates were advanced from time to time in common with most other dise, and in 1793, stood as follows:—Bottle-glass, 4s. 0\flat d. per cwt.; broad-glass, a. 0\flat d. per cwt.; crown-glass, 16s. 1\flat d. per cwt.; and for plate and flint glass, 2a. 0\flat d. per cwt. Further augmentations were afterwards made; and in 1813, the flat depends were doubled, they were—for bottle-glass, 8s. 2d. per when the former rates were doubled, they were—for bottle-glass, 8s. 2d. per cwt.; broad-glass, 24s. 6d. per cwt.; crown-glass, 73s. 6d. per cwt.; and for plate and fint-glass, 98s. er cwt. traces were partially abated or modified in the years 1819, 1825, 1830, and 1835; and in 1838, they were fixed (1 & 2 Vict. c. 44) as follow:—Bottle-glass, 7s. per cwt.; broad-glass, or spread window-glass, 39s. Per cwt.; crown-glass, and German sheet-glass, 73s. 6d. per cwt.; for material employed in the making of plate-glass, 60s. per cwt.; and on the fluxed materials cottle-glass the making flint-glass, 6s. 8d. per cwt. By a later cwt. 2 & 3 Vict. c. 25) it is explained that no glass is to be deemed broad or spread than and so to have the privilege of the low duties, unless it be blown in cones Sea, and so to have the privilege of the low duties, unless it be blown in cones and spread on sand; and by 3 & 4 Vict. c. 22, the same duties were imposed upon lead or spread glass that are payable upon German sheet-glass.

These excessive duties have materially checked the use of glass in this country,

and until within the last few years, the quantity made was less than before the war of 1793, notwithstanding the great increase of population in the interval. The veratious and complicated regulations necessary for the collection of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as to prevent the introduction of the duies have also so interfered with the manufacture as the prevent the introduction of the duies have also so interfered with the manufacture as the prevent the introduction of the duies have also so interfered with the manufacture as the prevent the introduction of the duies have also so interfered with the manufacture as the prevent the introduction of the duies have also so interfered with the manufacture as the prevent the introduction of the duies have also so interfered with the manufacture as the prevent the duies have also so interfered with the manufacture as the prevent the duies have also so interfered with the manufacture as the prevent the duies have also so interfered with the manufacture as the prevent the duies have also so interfered with the manufacture as the prevent the duies have also so interfered with the manufacture as the prevent the duies have also so interfered with the manufacture as the duies have also so interfered with the duies have also so inter d many improvements,—especially in the economical processes. Hence, notwith-tanding the advantages which Great Britain enjoys as to fuel, which forms a large part of the cost of the manufacture, and although she likewise possesses arly all the materials of which glass is composed, and can procure the rest as chaply as any other manufacturing country, yet there is not any other in which has made where its price allows our produce to be brought into competition with their own. The quality of British glass, however, is good, and our plateman wrivals that of France. Of late years also, a gradual fall of prices has been place, which may be held as an indication that some economical improvements that introduced naturithet and ing the abstacles presented by the excise have been introduced, notwithstanding the obstacles presented by the excise

A separate cause of the disadvantageous contrast which the glass manufacture result to our other branches of industry, is perhaps to be found in the fact that edge to work profitably under the excise regulations, it is necessary to conduct Processes upon so large a scale as to create a virtual monopoly of the manu-The statutory regulations of the manufacture are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London and London. The Scottish are chiefly in the districts of Edinburgh and Glasswand London and London and London L

These, especially the first, contain a multitude of minute technical provisions, which, as the originals will doubtless be in the hands of all persons interested,

is not thought expedient to devote space here.

The following tables, the first of which is abridged from Mr Porter's P of the Nation." will serve to illustrate the recent history and present could the manufacture:—

Account of the Progress of the Glass Manufacture from 1790 to 1836

	1750.	IMM.	1810.	1891.
Manufactured and retained for Homes			!	
Common Battle	213,434	139,334	222.572	167,346
Brai		19774	9.176	
Crivi ir Gerral steet C.		35.821	69,253	
Place Cwt.	. 40	61.748	68,572	8,82
Place, in imported. (Cw. Feet	1.20	2,533	' 190	(29,437
ruse. 20 mparea } Feet	11.373	1,958	· · · · ·	'
Net Ravinge of Customs and Excise	£100,000	£laszw	£318.839	£469.600

Table showing the Quantities of the different Kinds of Glass charged with Duty, the gross Duty levied, the Duty drawn back on Exportation, and Revenue in the Year 1339.

	Quantities Charged.				Gres	Dnz
•	England	Sociate	I-eland.	Total	Duty.	back.
Boole-glass. Broad Crown and German sheet. Place. Fint.	8.5;4 ;31,737 52,413	3.379	12.106	8.514	169,846 12,771 542,417	
	•				958,193	175,947

The declared value of the exports has been for a late series of years as for 1830. 1830. 1835. 1836. 1837. 1838. 1839. 18

£401,543 £44.40 £531,384 £477,70 £537,283 £537,380 £60

These exports, consisting principally of bottle-glass, crown and German she chiefly take place to the British colonies and India, which, indeed, take fit thirds of the whole; of the remainder, about £50,000 goes to the Unite £20,000 to Brazil, and the rest in very trifling quantities to various places. The glass manufacturers are among the very few who seek for protection

The glass manufacturers are among the very few who seek for protection foreign competition, and the import duty on foreign glass ranges genera about 30 to 40 per cent. above the excise duty; it is, in fact, prohibito although the difference of price in this country is from 100 to 200 per cent upon inferior articles, such as bottles and common window-glass, than is and Germany, there is, owing to the bulky and brittle nature of these art contraband trade. A small sum of customs duty appears annually in the accounts, but this is derived almost wholly from bottles imported full of spirits.

The common account of the origin of glass is that of Pliny, who relates that some salk landed on the shore of Phœnicia. at the mouth of the Helus, and wishing to cook their placed some pieces of salt (of which their cargo consisted) under their pots to support to leng no stones in the neighbourhood, when the heat formed the salt and the sand of into a transparent liquid vitrifled mass. This production was picked up by a Tyrian; who was led to investigate its origin, and after many attempts succeeded in making gi Tyrian glass manufactures are known to be of high antiquity; and it is not improbable accidental vitrifleation might give rise to the discovery of glass; but Pliny's story is now to be fabulous, as it has been lately ascertained that the art must have been known to it Egyptians. Of this we have evidence not only from numerous specimens of glass for tombs and among the ruins of the temples, but also from the painted representations of facturing processes preserved in the same places, and which prove that they were not of in the art of fusing the materials, but also in the use of the blow-pipe,—an invention so as to indicate a high degree of civilisation. From Egypt the art appears to have bee among the Phœnicians, Greeks, and Romans. In Rome, the glass makers, who had a street assigned to them, were chiefly employed in the manufacture of bottles and orname and proofs of their skill may be seen in the British Museum, though the "metal" is use and coloured. According to some authorities, glass was also employed by the Romans windows, but the first undoubted testimony of its application in this way is that of Last the fourth century, who compared a penetrating mind to one looking through a glass windows, but the first undoubted testimony of its application in this way is that of Last the fourth century, who compared a penetrating mind to one looking through a glass windows.

seems to have been first used in the glazing of religious edifices,—a purpose for which it was at a very sarly period imported into Britain.

In the middle ages, the art appears to have been confined to Italy and Germany. In the firsteath century, the manufactories of Venice supplied the greatest part of the glass used in Burops. The artists of Bohemia were also held in considerable estimation. In England, glass-making was first practised in the year 1537, when a manufactory was erected at Crutched Friars is Leason; and shortly after, another at the Savoy in the Strand. These establishments chiefly confined themselves to common bottle and window glass, all the finer articles being still imported from Venice. In 1673, a manufactory of plate-glass was established at Lambeth by the celebrated Dake of Buckingham, who brought workmen for that purpose from Italy. But this establishment was soon after abandoned; and it was a century later before the manufacture of mirrors and fine fine was prosecuted on a large scale. The use of glass casements was long confined to the higher maks, and it was near the end of the seventeenth century before the glazing of windows became gesteral in this country. eral in this country.

GLAUBER SALT, sulphate of sods. [Sods]. GLOVES (Du. Handschoenen. Fr. Gants. Ger. Handschuhe. It. Guanti. W. Luvas. Rus. Rukawizii. Sp. Guantes), coverings for the hands, made Per. Luvas. generally of leather, but frequently also of cotton, silk, worsted, and linen. Of manufactured in this country, though of a quality inferior to those imported from France. In England, the chief seats of the leather glove manufacture are, Wood-stock (distinguished for those of fine quality), Worcester, Yeovil in Somersetshire, London, Ludlow, and Leominster; in Scotland, superior gloves are made at Dades. Cotton gloves are chiefly manufactured at Nottingham and Leicester. [Hossert.] The principal kinds of gloves are described by Mr Perkins, in his week! "Treatise on Haberdashery and Hosiery," as follows:—

Treatise on Haberdashery and Hosiery," as follows:—

"Kit is valuable in proportion to its elasticity. When this quality is united with closeness of stature, the gloves called 'town-made' are so superior to most others of our own manufacture, the first half of the control of the control of the latter. Independent of the quality of the kid, a good glove is distinguished, first, by its being neatly sewed; meaning to the quality of the kid, a good glove is distinguished, first, by its being neatly sewed; meaning to far into the palm; and, lastly, by the colour of meaning to far into the palm; and, lastly, by the colour of meaning to far into the palm; and, lastly, by the colour of meaning the property being the property being that it is only lamb-skin in imitation. It must consequently is measured to the property being that it is only lamb-skin in imitation. It must consequently is measured to the property belongs to the former. The best skins are most deckledly the Prach; next, the Italian; and, lastly, those from Ireland. Limerick is a very sleazy and somewast gritty feeling glove of the kid kind, made in Ireland; very little in demand except in that causiry. Beaver, though the quality is various, forms the commonest description of leather forms. The Woodstock is a very superior beaver, to which much attention is pald both to the spean sewing. Dockin is a more thick, durable, and soft leather than the Beaver or Woodstock in its make it does not excel the latter, though it surpasses the former. Buckskin is the closest grained, and consequently the strongest leather of which gloves are made it is elasticity, they bridge the property beaver and soft leather than the Beaver or Woodstock in its make it does not excel the latter, though it surpasses the former. Buckskin is the closest grained, and consequently the strongest leather of which gloves are made it is elasticity, they bridge the property of the property service able and supply of the property o

The introduction of foreign gloves into the United Kingdom was prohibited until 225, when it was allowed, on payment of a duty which ranges from 20 to 40 per sat, according to circumstances. The effect of this measure was to create a maiderable competition between our manufacturers and those of France, and an aprovement both in the quality and economy of the gloves made by the former. \*\*\* kid, and lamb skins, it may be inferred that the impetus produced by the same was likewise productive of a considerable augmentation in the quantity of ather gloves of home manufacture, although more recently this branch of the ade has received a check from the increased use of cotton gloves, especially the **erlin** kind.

The quantity of leather gloves imported in a legal manner, at present averages out 1,200,000 pairs a-year, brought almost wholly from France, and yielding out £23,000 of duty. This, however, is much short of the actual importation, as a existing duties are still so high as to lead to a considerable smuggling trade, where the still so high as to lead to a considerable smuggling trade, where the still so high as to lead to a considerable smuggling trade, hich Mr M'Gregor states can be conducted for a charge upon the fine gloves of dy nine per cent. "I consider," says that gentleman, "that if the duty were reduced one-mail upon its present amount, the actual consumption of gloves would not be much greater than it is at present, but that it would tend nearly altogeter is stop similgraing. For Legistr on Import Dutlier, p. 12). Again, on leng asked by the commutes what advantages the French possessed over the English in producing groves, he states. The only advantages the French can have our the English in producing groves are, first, that they have some method of premaing leading which is considered superior to ours, and the other is the price of labour thresh which is considered superior to ours, and the other is the price of labour thresh with greater skull and thrift, can be the only advantages. (If the particle of the only advantages)

Learner navies must be imported in packages, each of which shall contain 100 dozen pain shade gives. Lot in shade of To have burnout or navierate, under penalty of forfeiture. (3 & 4 Wa IV. a. fo. § 34.

Control woulders and lines pures are to be admitted to entry at the of values dutie that about more in return woulders and lines manufactures respectively. (Frees. O. Dec. 3, 1830.)

GLUE Fr. Cole. Ger. Lein., a well-known commodity employed for cenening wood. It is extracted from refuse animal substances, and differs in quality according to the materials employed; the best being obtained from the skins of old animal. It generally occurs in square cakes, and when good, is hard and brittle, of a sentral sparent and deep in we colour, and free from clouds and spots. That which is suitable in culti water is weak. The parings of hides, pelts from furriers, the hoots and ears of horses, oxen, calves, and sheep, are largely imported for is manufacture.

GOAT, a well-known quadruped (Cappen), nearly the size of the sheep, to which it is allied, but stronger, less timid, and more agile; and having horns, hollow, erest, and scalrous. Species of this animal are found in many parts of the world, but that which is domesticated in Europe (C. Hircus) is perhaps peculiar to this quarter of the globe. In most parts of the United Kingdom it is kept rather as a pet than for use; and even in Wales, where it was formerly plentiful, it is now comparatively rare, except in Giamorganshire, where some still exist in a wild state. In the S. of Europe, particularly Spain and Italy, goats are more extensively reared, and flocks of them are very common. The animal is not long ired, its totalg are brought forth in March or April, and two are commonly produced at a birth. It feeds on the coarsest herbage, delights to frequent rocks and montains, and may be reared profitably in such districts as will not carry sheep. Its flesh is exteemed as food in the countries where it abounds, and the hannebes are frequently salted and dried; the female is in request for her milk; the horns are useful for knife-handles; and superior candles may be made of the suct; but the part most valued is the skin, particularly that of the kid, which is extensively used in the glove manufacture. In the age of wigs, the hair of the goat was in great request, and even yet the pure white wigs sometimes worn by lawyers and clergymen are made of it,—the long thick hair on the haunches being that generally preferred.

The Angora Goat, inhabiting the district around Angora and Beibazar, in Asistic Turkey, is in high estimation for its soft and silky hair. The Cashmers or Third Goat, is a small beautiful creature, greatly valued for a delicate wool procured from between its long hairs. [SHAWLS.] Attempts have been made to acclimatise this animal in Europe; and some success has attended the introduction into France of a Tartar half-breed which had been found to thrive in a colder climate. More hetely (1836), a cross is said to have been obtained, at Frankfort on the Maine, between the Thibet goat and Merino sheep; but the fruitfulness of the hybrid progeny, and success of the experiment in a commercial point of view, have not yet been ascertained.

GOGUL, a species of bitumen much used in India for painting the bottoms of ships. GOLD (Dan. Guld. Du. Goud. Fr. Or. Ger. Gold. It. Oro. Por. Oiro, Ouro. Rus. Soloto. Sp. Oro. Sw. Guld. Arab. Tibr), a beautiful metal, of a deep and peculiar yellow colour. It exceeds all others in ductility and malleability. It may be beaten into leaves 1-282,000th of an inch in thickness, and a single grain may be drawn out into 500 feet of wire. Sp. gr. 19·3. Fusing point, 2016 Fahr. Gold is not acted upon by any solvent except aqua regia, a mixture of muriatic and nitric acids. It is unchanged by fire with access of air,—the hottest furnace producing no other effect upon it than to keep it in fusion, when it appears of a brilliant greenish colour. It, however, contracts more than any other metal in cooling. The uses of gold are numerous. Alloyed with copper or silver it is employed for coin, plate, and a variety of articles of luxury and ornament, for which purposes it is in the highest request, from its great beauty, unchangeableness, and lasts,

In the arts it is extensively used for gilding. Gold is found in the native state, in combination with silver, and often mixed with metallic sulphurets and areainrets. It occurs in greater or less abundance in almost every part of the globa. It is obtained chiefly in the form of a fine sand from the Peruvian, Mexican, and Brazilian rivers, and from some of the African: in Europe, the Dauube, the Rhine, the Rhone, and the streams of Hungary and Transylvania, afford small quantities. It also occurs in mineral veins in primitive mountains, but not of the elect formation: it is thus found in Brazil, Peru, Mexico, Hungary, and Transylvania. It has been also found in grains and rounded masses in soils, ediently the run of rocks, which contained it in its natural situation; in this state it occurs as the coast of California, in Wicklow in Ireland, and in Cornwall. Of late years considerable quantities have been obtained in the Ural Mountains in Russia, in Morth and South Carolina, and in the adjoining Atlantic tracts of the United States. [Bullion. Coin. Plate.]

GOMUTI. [Ejoo.]

GOMUTI. [Ejoo.]

GOODS, a general name for moveables, but usually restricted to merchandiso. be. It is obtained chiefly in the form of a fine sand from the Peruvian, Mexican,

GOODS, a general name for moveables, but usually restricted to merchandiso. GOOSE. [Poutrex.]
GOOSEBERRY, the well-known fruit of a bush (Ribes Grossularia) abundant is this country, alike in the garden of the nobleman and of the cottager. The catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds, but all prefer the catalogue of the Horticultural Society enumerates 200 kinds and the catalogue of the Horticultural Society enumerates 200 kinds and the catalogue of the Horticultural Society enumerates 200 kinds and the catalogue of the Horticultural Society enumerates 200 kinds and the catalogue of the Horticultural Society enumerates 200 kinds and the catalogue of the Horti nperate climates, with an inclination rather towards the cold than the warm. Hence the flavour of the Scotch berries is much superior to that of those produced is any part of England. In size and appearance, however, the gooseberries of Lancachire are said to be unequalled by any in the world; and there, as well as in Cambire, Staffordshire, and Warwickshire, striking improvements have been introduced into the cultivation of this cheap and agreeable truit.

GRACE. [DAYS OF GRACE.]

GRAM, in oriental commerce, a name given to the produce of various legumiplants cultivated in India.

GRAMME, the unit of the French measures of weight, is equivalent to a cubic entimetre of pure water, or 15 434 troy grains.

GRANILLA, the dust or small fragments of the cochineal insect. GRAPES (Fr. Raisins. Ger. Trauben. It. Grappi, Grappoli. 5. Usas), the fruit of the grape-vine (Vitis vinifera), a tree with long slender trackes, generally found indigenous in countries lying between 26° and 44° k. lat, and between 26° and 75° E. long., but the growth of which in the open air has been extended by cultivation 10° on each side of that range. This fruit is made an object of attention chiefly in the countries of the S. of Europe, although in none have grapes been produced equal to those of Syria, as regards the size of the berries and weight of the branches. Grapes are chiefly used in the manufactere of wine, but they are also extensively consumed as food, and in this country are a common article of the dessert. For the latter purpose they are mostly im-ported in a dried state [Raisins] from Spain and Turkey; while a small kind, much ed in puddings [CURRANTS], are brought from the Ionian islands and Greece. A conderable quantity of undried grapes are also imported, principally from Porteal, in jars. In Great Britain, they are grown for the dessert in hot-houses, stept in the counties of the S. of England, where some species thrive in the open in la former times, indeed, wine was largely made in those districts, from the Pape; and in Devonshire there are reported to be still two or three vineyards maintained for that purpose.

GREAT BRITAIN. [UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.]
GREAT BRITAIN. [UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.]
GREECE, a kingdom in the S. W. extremity of Europe, lying between lat. 36°
16° and 39° 34′ N., and long. 20° 43′ and 26° 28′ E. It comprises Continental Greece, naturally divided by the Isthmus of Corinth into two portions, Hellas (called also E and W. Greece), and the Morea, with the island of Euboa, the Cyclades, and the N. and W. Sporades. It is surrounded by the Mediterranean, except on the N. where the continental part is bounded by Turkey. Area, 15,000 square miles. Possible of the Mediterranean and the Sporades and the Sporades and the Sporades are subdivided into 54 coarchies, and these again into 468 parishes (head), which were subdivided into 54 oparchies, and these again into 468 parishes (dani). Capital, Athens; pop. 17,000. Government, a hereditary monarchy, hearly absolute.

The urface of the kingdom is in general mountainous, and the only extensive level tracts are w. Helks, and on the northern shores of the Morea; these, with small plains scattered through Greec, are the most productive districts. The climate is for the most part healthy, except in the marky tracts adjoining the coast and lakes; and in the plains the medium temperature of the plains the medium temperature of the plains the medium temperature of the surface belong to the state and to the church,



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MEASURES, WEIGHTS, MONRY, &c.

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the shore consists almost wholly of one uninterrupted glacier. The west coast, though high, rugged, and barren, is less cold and miserable than the other; and it is here that the Danes have stabilished a few colonies, chiefly commercial and missionary establishments. The most ancient, called Good Hope, in lat. 64: 10°, possesses an excellent harbour. Uppernavic, in lat. 72° 48°, is the most arctiterly station. The vegetation is scanty, composed chiefly of mosses and lichens, with a few shubs bearing edible berries. Hein-deer, harvs, toxes, white bears, and dogs, exist on shore; lat k is aquatic animals that constitute the principal source of wealth. The ordinary tood of the matrix consists of the caplin and the seal; the skin of the last supplies them also with dress. Wales are likewise common, especially towards the north; and walruses are met with in Davis Statis. The Danes export from their different settlements train-oil, fish, whalelone, scalakins, far, and edder-downs, the trade giving employment to about five or six vessels; while the seas within Ballan's Bay and Davis' Straits are frequented by vessels from most of the maritime states for the presecution of the whale-fishery.

GRINDSTONES, circular stones on which edged instruments are sharpened. They are formed of a species of hard sandstones, known in the N. of England under the name of grindstone-grit. The celebrated "Newcastle grindstones," exported to all parts of the world, are obtained from the quarries of Gateshead fell, in the county of Durham; but the stones chiefly used in Sheffield are pro-

cared at Wickersley, in Yorkshire.
GROAT, an English silver coin, equivalent to four pennies, first minted in the

reign of Edward I.

GROSCHE, a small silver coin and money of account in various parts of Ger-

Bay, equivalent to nearly 1/d. sterling.

GROS DE NAPLES, a plain silken fabric made of stouter and harder thrown examine silk than sarsnet or persian, and woven with more care and labour.

GROS DES INDES, a silken fabric having a stripe formed transversely to its

GROSS, in numeration, signifies twelve dozen. Gross-weight is the weight of

archandise including the package and dross around it.

GROUNDAGE, a duty payable in some places by ships coming to anchor.

GUACHAPELI-WOOD, the name given to a strong species of timber, the

product of a tree found in Colombia. It is largely exported from Guayaquil.

GUAIAC, or GUM GUAIACUM, is a resinous substance obtained in various

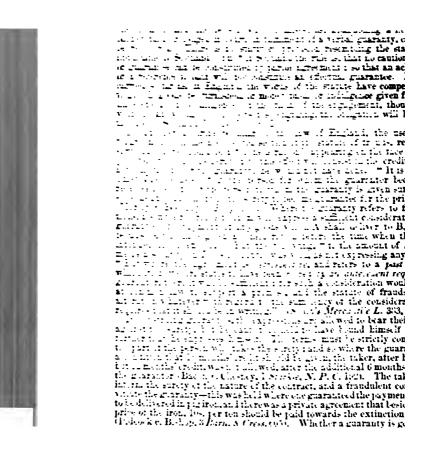
ways from the guaiacum tree. It occurs in large amorphous hard pieces, with bits of bark sometimes adhering to them. It is of a friable texture, and naturally da reddish-brown colour, but from the action of the air, the surface is generally da deep greenish colour; it has a pungent acrid taste, but little or no smell, unless when heated. Sp. gr. 1°23. Those pieces are to be preferred which have slips of the bark adhering to them, and that easily separate from it by a quick blow. It is an available to extend the surface of the surface article of the materia medica.

GUAIACUM, OR LIGNUM VITÆ (Fr. Gayac. Ger. Pockhaln. Sp. Guagaco), GUAIACUM, on LIGNUM VITÆ (Fr. Gauac. Ger. Pockhain. Sp. Guagaco), a tree which grows to a great size in Jamaica, Hayti, and other West India islands. Its timber is resinous, colour greenish-black, taste acrid, and when kindled it gives eat a pleasant odour. It is very hard; sp. gr. 1'333, being heavier than water, and indeed the weightiest timber known, and the most difficult to work. It is well adapted for stampers and mallets, for friction-rollers, castors, and turnery-ware; also for the sheaves or pulleys of blocks, a purpose for which it is much used; and its application may be seen upon a grand scale in the beautiful block-machinery at Portsmouth. A decection of the capsules, wood, or bark, is also used in medicine, GUANO, a highly concentrated manuer, is a dark vellow substance, of a strong GUANO.

GUANO, a highly concentrated manure, is a dark yellow substance, of a strong antonial odour, found in deposits 50 or 60 feet thick, and of considerable extension of the strong considerable extensi tent, upon the coasts of Peru, the islands of Chinche, near Pisco, and other places more to the south. It is said to be an accumulation of the excrements of herons, amands, and other birds inhabiting these localities. This substance has of late

become an object of considerable trade.

GUARANTY (or as it is generally but loosely called GUARANTEE), is an respond to perform some act, or pay some debt, in case another person primarily liable fails to do so. In England, the term is generally used to express the contract of suretyship, whether for the payment of money or the performance of other obligations. In Scotland, a distinction is taken between what is termed a "cauobligations. In Scotland, a distinction is taken between what is termed a "cautionary obligation," and a guaranty or letter of credit, the former being a regular contract indigenous to the Scottish jurisprudence, while the latter was introduced from the English law by the progress of commerce. "It [guaranty] is distinguished from a formal cautionary obligation," says Professor Bell, "chiefly by the looser spitolary form of the writing," and the chief practical distinction seems to be in the privileges accruing to the formalities employed in giving expression to the latter. [Cautionary Obligation.] In England, guaranty is affected by the 4th



ompanying an order of goods to the amount guaranteed), the natural interon will be that the guaranty is not continuous. A guaranty will not have a sective effect, unless it be so expressed; but where one offered to purchase which would not be delivered without a respectable reference, and next day a letter stating that if such goods as the purchaser wished to buy were d, the defendant would guarantee the payment, not exceeding £50, he was sponsible for the price of the goods bought but not delivered (Simmons v. g, 1819; 2 Starkie, 426).

g, 1819; 2 Starkie, 426).

cotland, a species of guaranty may be raised by the conduct of the grantor a mere letter of recommendation. A simple recommendation is not held to segrantor; but if it contains fraudulent and false information, to which the to whom it is addressed has given credit, and has thereby been deceived, ter is responsible as for a guaranty. Thus, where A wrote to B of a man be knew to be merely a labourer, saying "he had requested my line to somethe trade in Glasgow: and if you and he can agree as to the price, I have no fyour dealing to a considerable extent," he was held responsible (Corbet agt. 7th February 1794; B. C. I. 372). Independently of false information amplies interpreted as a guaranty if it refer to any particular sendation may be interpreted as a guaranty if it refer to any particular tion, or to the credit of the party. Thus, where a letter introduced an mal "as intending to open for a sale of spirits and ale at the term," and ed, "the lad has always behaved with propriety hitherto, and I doubt not satisfaction in any transactions he may have with you," the first part was a mere introduction, but the latter as a guaranty (Ranken agt. Murray, 15th 112; F. C.). Where the recommendation is given in answer to inquiries by son who acts on it, the expressions are interpreted more widely, and in

of the writer.

aranty is discharged by the creditor giving the debtor time, or "extending ied at which, by the contract between them, the principal debtor was oriliable to pay the creditor, and extending it by a new and valid contract the creditor and principal debtor, to which the surety does not assent? It. Jones; I.C. M. & R. 107). This principle will operate where credit is eyond what has been usual in the course of dealing between the parties, in the case of mere forbearance. Laches or negligence will discharge the ty—neglect of notice of dishonour of a bill of exchange, payment of which unteed, may be adduced as an example. When the surety has been brought tability to pay, he has recourse against the principal. In equity he is to be substituted to the creditor on any security charged with the principal "Nay, it appears, that if the surety be under a disability, which prevents mobtaining, in his own person, the benefit of securities which have been rt for the creditor, equity will restrain the creditor from proceeding against ety till he has resorted to those securities; though such circumstances urnish no defence at law. And where the principal has assigned his effects stee for his creditors, a creditor who has a guaranty will be forced, even

to apply, in discharge thereof, a rateable part of any payment he may reom the trustee." (Smith's Mercantile L., 389.) surety, where there are more than one, has a right to reimbursement from ureties. This right is called the right of contribution. It is not affected questions,—whether the sureties bound themselves jointly and severally by rument, or by several instruments, and whether or not they were aware of her's engagements. By common law, the contribution is according to numt equity has regard to the insolvency of any of the sureties. "Thus, if A, C, be co-sureties, A, having paid the debt, would be entitled to recover at hird only from B, though C may have become insolvent; whereas, in equity, be entitled to one-half. But both in law and equity, if he have been rein part, the contribution must be calculated on the residue. And, it is at where one surety becomes so at the instance of another, that other canon him for contribution" (Smith's Mercantile L., 390). As to recourse on neipal debtor and co-sureties in Scotland, see Cautionary Obligations.

Guaranties. Pitman on Principal and Surety. Smith's Mercantile L.

Morton on Vendors and Purchasers, 377-393. Bell's Com. ut supra.)

TIMALA. [CENTRAL AMERICA.]
RNSEY. [JERSEY.]
ANA, or GUYANA, the name formerly given to the north-eastern portion rica, lying between the rivers Orinoco and Amazon; but as about five-I this territory have been included within Brazil and Venezuela, the term is

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now preemily conded to the remaining part, to supprehending the estalement of

new generally musical to the remaining part, many elementing the settlement of creat derivation of classic and formule.

The latest the first term of the most vesterily portion of this territory, extends, as a limited to the reference in form and the first term of the NL and from large 57 to 68.

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The latest transfer is the latest term of the most transfer and latest term of the most transfer particularly and the latest term of the latest The first and a magness of the first error with the first about 4000, party of the first error with the first error with the first error. The given mast is read in the first error with the first err

The same that the state of the the one by the on me par d recrees, the number of whom, including children, amounted to 2.25. The came, as we asknown has influenced the podultive power of several of the West Irinicial series; but in forman it has been felt with particular everying, owing to the great extent and fertary of the one per print of lands, from which the blacks can with little labour supply all the wants. At present many of the plantations are lying waster, and Mr Schemburgk lately reported that of forestate on the Corentyn, 58 were abandoned. Various attempts have been made by promote concentron into the colony; and in 1825, about 400 Hill Coolies were brought from look, who proved to be good libourer; but there having been reason to believe that this was in fact revival of the alwesterade, the practice was stopped. More recently, accasares have been adopted for the encouragement of voluntary emigration from the coast of Africa and other places; and is re-olute energy displayed by the colonists under all their difficulties, afford just grounds to believing that their prosperity will be again restored.

The exports are almost wholly to the United Kingdom; and the following is an account of hele mount for the last five years shown in our pubble accounts:

	1835.	1836.	1837.	1838.	1839.
Sugar   Carl   Rum   galls   Molasses   Curl   Coffee   Dis.   Coffee   Dis.	1,990,676 227,007 3,166,091 1,140,361	1,077,848 2,004,508 264,206 3,467,442 1,080,697 10,009	943,388 1,402,129 299,824 5,118,642 993,388 6,107	835,360 1,518,946 253,477 3,759,298 663,639 6,723	566,852 1,442,336 117,238 1,673,232 551,323

uports are mostly to our colonies in North America and West Indies; those to ries are trifling. The value of the exports in 1836 was estimated at £3,136,379; but the hardly exceedd £1,000,000. The imports consist of cod-fish, wood, and lumber, e., from N. America; wine; and British produce and manufactures, including apps, cotton, linen, woollen, and leather goods, hats, glass, and eartherware, iron, and ther articles; the value of the whole imported into Demerara in 1836 amounting to d into Berbice, £140,738; total, £911,577. ag entered inwards in 1836 consisted of 716 vessels, burden 111,425 tons; of which Britain, 66,914 tons; British colonies, 34,526 tons; United States, 7000 tons; for

if the colony deserving of notice are only two, Georgetown and New Amsterdam., formerly called Stabroek, the capital and seat of government, is situated on the Emerara, a short distance from its mouth, in lat. 6° 49° N., and long. 58° 12° W.; pophouses, made of wood, are generally two stories high, with porticos and balconies, rejecting roof. The streets are wide and traversed by canals. Shops and stores are d European goods plentiful; the markets also are good. There are likewise many combouses and wharfs; but the latter can be safely approached only by small craft, f the declivity of the bank, and the ebbing of the tide, the rise of which on the 16 to 34 feet. Vessels not drawing more than 14 feet, load and discharge their carfiddle of the stream; but those of greater draught cannot enter the river, owing to a 1th, and must therefore complete their loading outside. Within a mile of the town, the of the Demerara, is a small mud-fort, called Fort William Frederick. The town of the produce of the countries adjacent to the Essequibo and Demerara, its yesses lies in lat. 6° 15′ N., and long 57° 91′ W at the configuration.

considerable. ridss lies in lat. 6° 15′ N., and long. 57° 21′ W. at the confluence of the river Canjee ice, near the entrance of the latter into the sea, and about 57 miles E. of the Demerars; be coast here is encumbered with shallows, and the harbour, though good, is difficult of a this town is exported the produce of the plantations on the rivers Berbice and Corisidrawing 14 feet may, it is said, sail 200 miles up the Berbice, while the Canjee is niles for schooners. The entrance of the former is protected by three batteries.

es and Weights are chiefly British.
If of 26 inches = 27 Imp. inches;
outch = 100 lbs. avoirdupois.

inten = 100 nos. avoiruspois.
ie monetary unit is now the dollar,
ob cents, and represented by Moxid others of the standard weight.
is composed of bank notes, dollars, nics, principally silver. Gold doub-etimes met with, especially when is low, when they are sent from d other W. I. islands to purchase

0, the integer of account was the 10, the integer of account was the ler, of 20 stivers, each of 16 pen-, at the usual exchange of 14 flo-was worth about 1s. 5d. A govern-toney, formerly issued, was lately exchanged for dollars.

Measures, Weights, Money, Finances, &c.

rights are chiefly British.

ches = 27 imp. inches;

libe, avoirdupois.

ry unit is now the dollar,

ry unit is now the dollar,

is sue notes for \$5, \$10, and \$20 each, payable

in silver.

Finances.—In 1836, the revenue of Demerara
and Essequibo was £37,835, and of Berbice,
£18,196; total, £168,081: the expenditure of
the two former, £97,371; of the latter, £16,575;
total, £113,946. The expense incurred by Great
Britain for inilitary protection in the same year was £45,421.

Duties.—The export rates and duties on produce are trifling. The general colonial duty on imports is 2 per cent. ad valorem. The crown duties, levied only on foreign goods, are described under the head COLONIES.

y some said to have been discovered by Columbus in 1498; according to others, that to Vasco Nunez in 1594. In 1590, the Dutch settled on the Demerara; and in 1634, irmed settlements in Surinam and the neighbourhood, which, however, were given chin 1697. In 1796, the settlements of Demerara and Essequibo were surrendered in Great Britain; in 1692, they were restored; but in 1893 were retaken, and have ever sained. Surinam, which had likewise been captured by the Britain, was given up in us to 1831, our possessions were divided into three colonies, Essequibo, Demerara, but is that year they were united under one government called British Guianalaves were emancipated.

A (DUTCH), on SURINAM, a colony partly the property of the city am, extends along the coast about 200 miles, from the Corentyn river am, extents along the coast about 200 miles, from the Corenty fiver my; and between them to their sources, supposed to be in the Sierra Area about 30,000 sq. miles. Population, exclusive of Indians and 1,000; comprising between 6000 and 7000 whites, partly Jews and French, is of 50,000 negroes. The seat of the governor is at the fortress of Zer Paramaribo; he is assisted in his administration by a high council. al character of the coast is similar to that of British Guiana; but the interior, in

is a kind of political society formed of maroons or runaway negroes, has not been be settlements and plantations are chiefly along the coast, and on the banks of the m and Sarameca. The chief products are sugar, 25, 490,000 lbs., and coffee, the tof which is estimated at 4,000,000 lbs.; the others are cocoa, cotton, rice, cassava, 2 gums, and drugs. The chief intercourse is with Holland; provisions are obtained ted States, in exchange for rum and syrup; and a smuggling trade is carried on with

e, the capital, chief port, and commercial emporium of the colony, is situated on the bestriam, 18 miles from its mouth, in lat. 5° 40′ N., long. 55° 25′ W. It is built in the, with wooden houses, and wide straight streets planted with orange trees; pop. alutains an active intercourse with Holland.

Measures and Weights, those of Holland, but chiefly according to the old system.

Money.—Accounts are stated in florins or guilders of 100 cents, Netherlands currently.

GUIANA (FRENCH), OR CAYENNE, extends about 200 miles a coast, from the river Marony, which separates it from Dutch Guiana, to pock, forming its boundary with Brazil. Its interior limits are unknown its area is computed at 20,000 sq. miles. Population in 1837, 22,000, 16,600 slaves. The administration is vested in a governor, assisted by a priv of seven official functionaries, and a colonial council of 16 representatives

of seven official functionaries, and a colonial council of 16 representatives. The country was first settled by the French in 1004, and, with the exception of a fer tions during war, it has ever since been possessed by them. The settlements are neithed nor so numerous as in British or Dutch Guiana; the plantations are chiefly on the islan and there are a few on the adjoining coast and the banks of the Organabo: the remain country is still possessed by the Indiana. Hesides the staples noticed under the preceding the French have transplanted the pepper-vine, clove, and nutmeg trees, from the Impelago, and the first two, especially the clove, are said to thrive well. In 1836, the exast follow:—sugar, 4.189,124 lbs.; molasses, 1,036,283 lbs.; rum, 12,765 gallons: co lbs.; coffee, 41,892 lbs.; cloves, 1835,400 lbs.; pepper, 63,941 lbs.; cotton, 506,634 lbs. 639,408 lbs.; besides wood for cabinet-making, vanilla, indigo, and tobacco, and a other articles; the total value being £125,008, nearly the whole of which is shipped or her colonies. The imports were about the same value, only one-sixth being from for tries. From 60 to 70 vessels enter annually.

Cugenne, the chief town and port, lies on the N. side of the island of that name, at of the river Ozapoh, in lat. 4° 57' N., long, 52° 20' W.; pop. 5000. The harbour is she vessels can ride in security in the roadstend.

Measures, Weights, and Moncy, same as France.

GUILLD. a name given anciently to those commercial associations.

GUILD, a name given anciently to those commercial associations, nities of particular trades, which were common in many of the towns. greatest prosperity, these companies, more especially in the metropolis important bodies, in which nearly the whole community was enrolle had its distinct common hall and property, and made by-laws for the regu its members

GUILDER. [FLORIN.

GUINEA, the principal gold coin of the United Kingdom until the int of the sovereign. It was so called from having been first coined ou brought from the Guinea coast by the Royal African Company; these erally distinguished by an elephant under the head, or a castle. [COIN.] GUINEA COAST. [NIGRITIA.]

GUM. Under this term are included several modifications of a distin-mate principle of vegetables. To some of these the term mucilage is occ applied; and all the varieties may be referred to one or other of these s gum arabic furnishing a characteristic specimen of gum, and tragacanth dragon of mucilage. Gum exudes in a liquid state from certain species and becomes hard by exposure to the air. It is insoluble in alcohol, but e soluble in water, being exactly opposed in this respect to the resins. On t cation of heat it swells and softens; it is infusible. Gum, from its adhesin is extensively used in the arts. In calico-printing it is largely employed proper consistency to the cloth, previously to the application of the morda gums which usually occur in commerce are, Gum-arabic, Gum-Sene, Tragacanth or Gum-dragou.

The term gum has likewise, of late years, been applied to several artif ducts. The chief of these, British gum, a substance obtained by roastin is often used as a substitute for gum-rabic in calico-printing, and for i different goods. Other kinds have been extracted from the seed of the ca commonly called St John's bread; and from several species of lichens in

to this country.

Gun-Resin. The resins, as they exude from trees, are often mixed we when they form gum-resins. These substances are in their properties inte to resins and gum, and are not therefore to be considered distinct vegetal ciples. They are not entirely soluble in water or in alcohol, but proof s solves the greater part of them. They also readily dissolve in alkaline when assisted by heat; and the acids act upon them nearly as upon th To this class belong ammoniacum, gamboge, assafœtida, olibanum, aloes

opium, and others.

GUM-ARABIC (Fr. Gomme Arabique. Ger. Arabische gummi. It. Arabica. Arab. Samagh Arebee,) is obtained from the Egyptian acacia nilotica or vera,) a tree indigenous to Arabia, but found abundantly in Af consists of rounded pieces or tears of various sizes. When pure it is brittle parent, colourless, tasteless, and inodorous; but it usually occurs of a pale or brownish colour. Sp. gr. about 1.4. The pieces which are most transparent, have least colour, are sometimes selected from the gum-arabic in sorts, and for about double the price, under the name of picked gum. Gum-arabic distain water yields a viscid mucilaginous solution which is much employed in This solution is sometimes used as a glaze or varnish, and to give a stiffness to ribands, calico, &c. When substances in a state of minute arte. and stiffness to ribands, calico, &c. When substances in a state of minute hazical division are suspended in it, it prevents their subsidence; hence, its loyment as an ingredient of writing ink, and of some paints" (Brande's Chey). It is also used in medicine.

un-arabic is imported direct from Barbary, the Levant, and the East In-and at second hand from other places. The best is called Turkey gumis; the worst is the East Indian, which is, indeed, a spurious substance, rester part of it being obtained from the Feronia Elephantum, and found rally in stalactical fragments. About 25,000 cwts. are annually imported,

M.SENEGAL, procured from a species of Acacia, is similar to gum-arabic, a longer and darker-coloured pieces, and of inferior quality. It is used for all sees to which gum-arabic, a employed, more particularly calico printing and 1. It is brought from Senegal and Barbary; and between 30,000 and 40,000 are annually imported; the quantity entered for home consumption being

IN. The principal seat of the manufacture of small arms in this country is ingham, where it was introduced so early as the reign of William III.; and that period it has been gradually but greatly increasing. During last war, the soutract for muskets alone extended upon an average to 360,000 a-year; and efficen years prior to 1828, the number supplied to government and to private waveraged annually 200,000. In the year 1813, a proof-house was established to parliament (53 Geo. III. c. 115), under the conduct of a master, wardens, rustees, where the fabric of all gun and pistol barrels is tested by a heavy pe; all those which sustain the explosion receive a stamp, to counterfeit which eavy; while severe fines are imposed on those who sell such barrels without tamp.

tat guns, or cannons, and mortars, are chiefly cast in the public founderies at wich, under the superintendence of the Board of Ordnance; but they are also on a large scale at the Carron Works in the county of Stirling. Indeed the iar variety called a carronade derived its name from having been originally matured there.

rearms form an important item in our list of exports. Our principal rival in branch of trade is Belgium, from whence they are sent in considerable quanto America, Egypt, Turkey, Germany, Italy, and Spain. They are chiefly seed at Liege, where about 260,000 muskets and 90,000 pistols are made annually, but informed and the second of this description are sent to Brazil for by of inferior quality. A vast number of this description are sent to Brazil for portation to the coast of Africa in exchange for negroes. [Gunpowder.]

NNY, a strong coarse fabric extensively manufactured in Bengal, chiefly the fibres of the plant called paat, or bhangee (Corchorus olitorius). It is used

aking bags or sacks for sugar and other similar commodities; and the bags selves form a considerable article of export from Calcutta. NPOWDER (Du. Buskruid. Fr. Poudre. Ger. Pulver. It. Polvere. Por.

va. Rus. Poroch. Sp. Polvora), a composition formed of nitre, sulphur, and val, finely powdered, and very accurately blended. The usual proportions and in this country are as follow:—

Common	Government	Shooting	Shooting	Miners'
Powder.	Powder.	Powder.	Powder.	Powder.
Nitre	75	78	76	65
	15	12	15	15
Sulphur 12}	10	10	9	20

proportions of commercial powder, however, vary indefinitely, according to them sof the manufacturer respecting markets and prices. The nitre being the expensive ingredient, the proportion of this is diminished, and those of the two increased, where cheapness is the leading object. The worst is that for the Gninea trade; that usually exported to Canada and Turkey is also ferior quality.

the manufacture of powder minute attention is paid to the purity of the ingre-: they are mixed together with great caution, and pounded with wooden

pestles in water, and formed into a kind of paste. The mixture is granulated corned by being passed through seves. After this it is glazed in revolving bare and then carefully dried. The more minutely the materials are ground, and the control of th and their extensive more intimately they are mixed, the greater is the explosive power. The streng also depends in a great measure on the drying. When well prepared, the power on being exploded on a piece of paper, should leave no residuum: if any partie remain, it shows either that the ingredients have not been pure, or not in proproportion. The quality, however, is best tested by the eproceette. Gampowd if much exposed, absorbs moisture, and it should therefore be kept as much possible excluded from the air. It is usually packed in barrels, each weighing lbs., half barrels of 50 lbs., or quarter barrels of 25 lbs.

The various uses of gunpowder are too well known to require description. I quantity consumed in this country is impeases basides which 4 000 too lbs.

quantity consumed in this country is immense; besides which 4,000,000 lba: estimated to be exported every year, the greater part of which is sent to the coast of Africa. In the public accounts, its exportation is included under the hearms and ammunition," the annual declared value of the whole being ab £400,000, mostly sent to Africa, India, Mexico, Turkey, United States, A tralia, and Brazil; considerable quantities, however, are likewise taken British America and West Indies, Spain, and Holland.

The manufacture and sale of gunrowder are resulted by different statutes, particularly the

The manufacture and sale of gunpowder are regulated by different statutes, particularly the l Geo. III. c. 61, and 54 Geo. III. c. 159.

No dealer shall keep at one time more than 200 lbs., or if not a dealer, more than 50 lbs. will be not one time more than 200 lbs., or if not a dealer, more than 50 lbs. will be not or Westminster, or three miles of these cities; or within any other town, or within asset thereof; or within two miles of any of the king's palaces or magazines; or within half-will any parish church; or in any other part of Great Britain except in the usual mills and magazine on pain of forfeiture, and 2s. per lb. But for the use of any mine or colliery 300 lbs. may be be if within 200 yards thereof, and not within any of the above-mentioned limits.

Justices are to license the erection of mills and magazines for keeping unlimited quantity within the above limits.

No more than 25 barrels of suppowels to be considered as and the barrels of suppowels to be considered.

except within the above limits.

No more than 25 barrels of gunpowder to be carried at one time by land, nor more than 25 barrels apartels by water (except for exportation or coastwise), and the barrels shall be closely joined wout iron; and each shall not contain more than 160 bs.

No master of any vessel, outward bound from London, shall receive on board, except far king's service, more than 25 bs. before her arrival at Blackwall; and the master of every we coming into the Thannes shall put on shore, in proper places, all the gunpowder on board except 25 bs., either before the arrival of such vessel at Blackwall, or after, within 24 hours, if the seal permit, on pain of forfeiture, and 2s. per lb. The Trinity House empowered to appoint search Gunpowder may not be imported into the United Kingdom without license, such license is granted for the furnishing of her Majesty's stores only, on pain of forfeiture. Gunpowder may be warehoused. (3 & 4 Wm. IV. c. 52, § § 58, 59.)

The early history of gunpowder is involved in obscurity. It is said to have been used a very remote period in China and India; but it was unknown in Europe before the latter of the 13th century. Early in the next century it was applied to the purposes of artiller, be bour narrates that "crakys of war" were used by Edward III. in his first campaign the Scots, A. D. 1327; and it is known that cannons were used by that monarch at the latter of Cressy, as well as at the slege of Calais in 1346; but the ancient war-engines continued to be tially employed in sleges for nearly two centuries afterwards. The use of muskets and other arms was subsequent to that of cannons; and down to the end of the reign of Heary VIII. It is the process of the English army. During the reign of Elizabeth owever, an entire change took place, and the use of firearms became general.

GUZ, an oriental measure of length, varying in different places from about 91 3 feet

GYPSUM, a native sulphate of lime, different species of which are found in the and many other countries. The crystals are softish, commonly transparent, and various colours. A beautiful fibrous variety called autin gypsum is found in both shire, applicable to ornamental purposes, such as beads and brooches. Full of Marbre di Bergamo, is a beautiful variety employed in statuary. A pare with species is known under the name of Alabaster. A common kind of it is convete into Paris plaster or stuce; and in some places where it is abundant it is an allowed as morter, and as a ton-dressing for creat lands. ployed as mortar, and as a top-dressing for grass lands.

# н.

throughout the British seas, especially on the E. coast betwixt Yarmouth and Tyne; ordinary weight 2 to 4 lbs. Haddocks swim in immense shoals. spawn in February and March, and are in the best condition for the table.

October, November, and December. Those cured at the village of Finnan, and Aberdoon are hald in high activities. Aberdeen, are held in high estimation.

HAIR (Fr. Cheveu, Crin. Ger. Haur.) Human hair forms an article of some importance in trade, and a considerable quantity is imported, especially from France, for the making of wigs. It is preferred when long, fine, and dark coloured. The hair of the lower animals is applied to different purposes. That of the minerer, martin, badger, polecat, and other beasts, is used in the manufacture of hair-pencils; while the coarser hair of the dog, wild boar, hog, and others, is made into brushes. Horse hair is extensively used by the upholsterer, and for sching-lines, as well as in a variety of the arts. As an object of trade, this is classed into two kinds; the short curly, and the long straight. The former is spun into a cord, and boiled, to give it the tortuous springy form. The latter is woven into a kind of cloth, used for sieves, the damask haircloth of chair-bottoms, and other nurses.

other purposes.

HAKE, a species of cod (Merlucius vulgaris, Cuv.) found in the northern seas

that a the S coast of England, in the Bay of and Mediterranean. It is abundant on the S. coast of England, in the Bay of Galway, and on the Nymph Bank off Waterford. From January to April is its season for spawning. It is a coarse fish, not admitted at the tables of the wealthy:

which are exported to Spain." (Yarrell's British Fishes.)

HALIFAX. [Nova Scotta.]

HAMBURG, one of the Hanseatic states, is situated near the mouth of the Elbe, between Hanover and Holstein, and comprises the city of that name and a few parcels of land on the sides of the states. adjacent territory, with some islands in the river, and a few parcels of land on the south side of it. Area about 150 square miles. Population nearly 150,000, of which the city contains 128,000, mostly Lutherans, but including a number of Jews. The government is republican; the executive and legislative powers are vested in a \*mate of 36; but no laws can be made nor taxes imposed without the consent of the burgerschafft, or general body of the citizens, who are represented by three colleges.

burgerschaff, or general body of the citizens, who are represented by three colleges. The city of Hamburg, the most important commercial emporium of the continent of Europe, is steaded in lat. 55° 38° N., long. 9° 58° E., on the N. bank of the estuary of the Elbe, and E. bank of the Alster, about 75 miles from the North Sea. It was formerly fortified, but having suffered mach during the late war, its ramparts have been since levelled, and converted into public walks. It, however, still resembles most of the old fortified towns of Germany, the streets being in general narrow, dark, and dirty, and the houses commonly of brick, ill-built, and old-fashioned; and flough some of the streets in the new town are broad and regular, the appearance of the whole is misterering, almost the only enlivening feature being the inner lake of the Alster and the adialne walks. Hamburg also resembles a Dutch town in being intersected by canals; these are Bied by the Elbe and the Alster, and almost all the warehouses are close to them. The city possess numerous sugar-refineries, breweries, and distilleries; also manufactures of ropes, sailcloth, sachors, lasts, soap, cutton, and woollen and linen fabrics, and a variety of other articles; but they are in some respects less prosperous than formerly. The shipping belonging to the port from 25,000 to 30,000 tons), which is inconsiderable compared with its trade, is mostly employed in transulantic commerce and in coasting.

The Elbe, in the lower part of its course between Harburg on its left bank, and Hamburg and

In transatlantic commerce and in coasting.

The libe, in the lower part of its course between Harburg on its left bank, and Hamburg and Alessa on its right, is divided into several arms by five large and seven small islands, which lewere unite again in a single channel at Blankenese, about five miles below Hamburg. The sare opposite to the city, though not large, is deep enough at ordinary tides for vessels drawing 14 set, and at spring-tides for those drawing 18 feet. There is a kind of inner harbour in the town, sermed by an arm of the Elbe, fitted for small craft; but there are no docks nor quays, and ships of moderate size are moored in the river to piles fixed a short distance from the shore; while the largest land sot unfrequently load and discharge their cargoes, by means of lighters, off Cuxhaven, a small town subject to Hamburg, at the mouth of the river, where also quarantine is performed. The tide rises at Hamburg from 5 to 12 feet; and flows for about 20 British miles above it. The scene greented by the Elbe contiguous to the city is in a high degree animating,—a complete forest of slaps of all nations, and from every quarter of the globe. The number of sea-going vessels that ever inwards annually is nearly 2000, about one-third being from Great Britain; besides whin there are an equal number of river craft. The port is also frequented by numerous steamers, in there are an equal number of river craft. The port is also frequented by numerous steamers, including regular packets to London, Hull, Havre, and Amsterdam.

The teamers community and Hambert is practiced by the liberal policy it has adopted, trade

the same an equal number of river-craft. The port is also frequence by numerous scancers, including regular packets to London, Hull, Havre, and Amsterdam.

The homene commerce of Hamburg is produced by the liberal policy it has adopted, trade being here as free as can be desired; and by the situation of the town at the mouth of the Elbe having rendered it the entrepot for the trade of the populous and industrious districts watered by that here (asvigable by barges to Melnick in Bohemia), and the numerous natural and artificial communications with it. Of these last the principal are the connexion with the Oder, partly by the Spree, and with Lubec and the Baltic by means of a canal which joins the Elbe to the Inve. The trade may be said to embrace every thing that can be bought or sold, however cody, or however mean; and the total annual value of the exports and imports is estimated at synads of £13,000,000. The exports embrace all articles of German produce and manufacture, the Baltic, of which Hamburg is also to some extent an emporium. The imports principally consist of tropical produce; wine, brandy, onive-oil, fruit, and other articles from the S. of large; and above all of British manufactures.

Of tropical commodities, the principal are sugar and coffee, large quantities of which are brought than Brazil, Cuba, Hayti, and Porto Rico. In 1838, the quantity of the former imported, includated and the sugar (forming about 1-6th of the whole), and syrup, was 97,005,000 lbs., and the quantity imported by way of transit (that is, such as is brought to Hamburg direct, and not

exchanged while in the city), 5,933,500 lbs.; coffee, 48,900,600 lbs., and in transit, 2,98 In the same year, there were brought of tobacco, 9,734,000 lbs., and in transit, 3,203,000 lbs., and an intransit, 1,413,500 lbs.; coc. a, 1,305,000 lbs., and in transit lbs.; rec. 8,055,000 lbs., and in transit, 2,434,000 lbs.; cotton, 11,738,000 lbs., and in transit, 2,434,000 lbs.; cotton, 11,738,000 lbs., and in transit, 1,370 lbs.; cotton, 11,738,000 lbs., and in transit, 1,370 lbs.; cotton, 11,758,100 lbs.; cotton, 11,759,100 lbs.; cotton, 11,7

	Average of the ave years 1829-1833	Average
Official Value of Imports into the United Kingdom  Exports from the United Kingdom, viz.	£1,404,216	£1,54
British Produce and Manufactures		8.65
Foreign and Colonial Merchandise  Declared Value of Exports of British Produce and Ma-	1,687,596	1,82
nufactures	4,338,650	4,66

Of British manufactures, nearly one-half now consists of cotton yarn and twist, for t Of British manuactures, nearly one-lan now consists of cutton yard and twist, nor of the weaves of 'sacony and other parts of Germany; the chief other articles are os woollens, and woollen yarn, iron and hardwares, linen yarn, linen cloth, machinery, The exports from Hamburg to the United Kingdom consist principally of sheep's wo scarce years, of corn; to which may be added seeds, especially rapeseed, smalts, wi furs, particularly fitch and martin, bristles, geneva, and some descriptions of cotton

fors, particularly fitch and martin, bristles, geneva, and some descriptions of cotton goods.

The British trade likewise comprehends the importation into Hamburg of tea, who tobacco, gums, especially shellse, furs, pepper, pimento, cassia, cotton-wool, rum, as reign or colonial articles direct from the United Kingdom; besides large quantities sugar, and other tropical productions from the places of growth, particularly Brazil; with siderable portion of the general business of the town is conducted by English residents there are from 1000 to 1500. In the year 1838, the aggregate burden of the British was carrived amounted to 185, 196 tons; of which, steamers from the United Kingdom will cargoes, 62,046 tons; sailing vessels from do, with general cargoes, 47,161 tons, and 32,698 tons; from Brazil, 11.570 tons; from other parts of 8. America, 229 tons; from which receives its saited provisions mostly from this port, 7345 tons.

The corn-trade is a department of considerable importance, Hamburg being, next at the chief entrepot where the grain of the N. of Europe (including the territory wastes Elbe) is deposited to wait for the best market. In dear times is is brought from parts so Bohemia; but the principal supply is derived from Holstein and the Lower Elbe, the wide of the principal supply is derived from Holstein and the Lower Elbe, the wide of Hamburg than in Dantzic, where they are of superior quality. The quantity to Britain. In the next ten years, ending 1827 was 675,744 quarters, of which 403,533 quarters to Britain. In the next ten years, ending 1837, the exports of which 403,533 quarters to Britain. In the next ten years, ending 1837, the exports of which 403,533 quarters to Britain. In the next ten years, ending 1837, the exports of which 403,533 quarters to Britain. In the next ten years, ending 1837, the exports of which 403,533 quarters to Britain.

Hamburg is not a member of the Frussian Commercial Union, and it is not though willingly surrender those principles of free trade which have so much con

### MEASURES, WEIGHTS, MONIES, DUTIES, &c.

Measures and Weights.—The ell of 2 feet or 6 lbs. avoird.; the centrer of 112 Ham palms = 22:58 Imp. inches; the Brabant ell = or 8 lisponds = 119:64 lbs. avoird.; \$\frac{1}{2}\$. The object is the product of tentrer.

31 '47 Imp. gallons; 6 ohms = 1 fuder; the faas butter, 224 lbs., a great do. 280 lbs.; a q of wine is 4 ox hafts, or 6 tierces.

The wispel, corn measure, of 10 scheffels, 20 4 centuers or 448 lbs. net; and a pig faas, or 40 limtens = 29 Imp. bushels; 3 wispels; 830 lbs. = 1 last of wheat or rey, = 1 stack of barley or oats, = 10½ Imp. quarters; and 2 wispels = 1 last of barley or oats = 7½ Imp. quarters.

The pound consists of 2 marks, 16 ounces, 32 hong.—Accounts are stated in ms loths, or 128 drachmes; and 100 lbs. = 106:82 ed into 16 schillings, each schilling co

palins = 22.08 imp. inches, 27.58 Imp. inches. The ohm, liquid measure, of 4 ankers, 5 eim-ers, 20 viertels, 40 stubgen, or 161 quarters = lhs.; a stone of flux, 20 lbs.; a small 31.67 Imp. gallons; 6 ohms = 1 fuder; the faas of wine is 4 oxhafts, or 6 tierces.

serus values, according as they are reckoned in current money, or in banco.

Current money is composed of the coins in ordinary circulation, and which, as none have been for some time minted in the city, consist of Danieland Hanoversian money, chiefly aweydrittels, silver pieces equivalent to 2-3ds of the old Impurment dollar, or 2s. 3d. sterling; each of these being reckoned at 31 schillings, makes the current

tequal is. 2d. sterling. changes, is the money of the Bank of Hamburg, or nather the credits inscribed in its books corwater the credits inscribed in its books cornegooding to equivalent deposits of silver bullen, which, by means of orders or cheques, are namerred from one party's account to another's payment of debts,—the bullion being seldom or sever withdrawn, except when required for sportation. The silver deposited, which must be 15 loths 12 grains (or \$\frac{1}{2}\$) fine, is received at the nominal rate of 442 schillings, and issued at the nominal rate of 442 schillings, or \$27\$ marks banco, for the Cologne mark weight (3508 troy grains) of year metal,—the difference of 4-9ths per cent. bing applied to defray expenses. The value of the mark banco, estimating British Standard three at 5a per ounce, is thus 17-57d, sterling, or \$4\$ marks banco (15 schillings) and the standard three at 5a per ounce, is thus 17-57d, sterling, or the spin surface, is at this rate 25 per cent., but it is essimilarly varying.

The metallic rate of exchange, or par, is, in adden, commonly deduced from the market of gold. The quotation at Hamburg, Jan.

a 1840, was 428 mks. bcc. for the Cologne mark wight fine, which, estimating British standard wild at £3, 173. Itied per ounce, made the rate 13 mks. bcc. 63 sch. per £1, and the mark bcc. call is \$24, or nearly 1s. 6d. sterling.

Exchanges were formerly negotisted in pounds remain a 79 marks banco, or 21 dollars. The Pound Flemish = 79 marks banco, or 21 dollars. Usases of bills from places in Germany, 14 and 14 and 15 marks banco, or 21 dollars. I have sake; and from Portugal. Spain, Italy, and Trieste, 2 months' date. Days of grace 12. The Bank of Hamburg was instituted in 1619, as the credit and under the guarantee of the days as bullion deposit bank. It receives only size, spon the terms already specified. For-

It receives only 7. as a billion deposit bank. It receives only liver, upon the terms already specified. Forward, loans were granted on the security of gold of ther piedges, but this practice has been helded, except in so far as advances continue be made upon Spanish dollars, and upon the proper to the specified of the liver of the large transfer and accounts of the large transfer and accounts of the large transfer and large transfer and accounts of the large transfer and large and copper. The business and accounts on the land are always open to proper inquiries, and is avenors are all responsible. It is managed by 5 directors, 2 counsellors, 2 treasurers, and 10 the magistrates of the city; and one of each controller areas out annually. Every treasurydescription goes out annually. Every treasury-that has five different locks, the keys to which that has five different locks, the keys to which are distributed among the five directors respectively, so that no treasury can be opened unless all are present. Deposits are received only from director of Hamburg; but no servant of the bank are dealings with it; nor is any account spend for a less sum than 100 marks (about \$4, 10.). The money in bank cannot be seized with the event of the depositor of statached recent in the event of the depositor. ached, except in the event of the depositor his creditors. The bank remains shut an-the for three days after the 31st December, his accounts are balanced. This elebrated establishment gives great sta-

13 pseudage; and 3 marks make 1 dollar (or 220 years, with the exception of two short interreichshaler). These denominations are of difreptions. The first in 1629, when it was closed
ferest values, according as they are reckened in
current money, or in banco.

Current money is composed of the coins in ordiany dreatation, and which, as none have been
for some time minted in the city, consist of Danties and Hanoverian money, chiefly aweydrittels,
stand Hanoverian money, chiefly aweydrittels,
after pieces equivalent to 2-3ds of the old Imptermed tollar, or 28-3d. sterling; canch of these
interactions are of the franch canche in the city of the cold imptermed tollar, or 28-3d. sterling; canch of these
marks and 18. 3d. sterling.

-The public revenues amount to Finances .-£150,000 perannum: of which, about £35,000 are derived from customs duties. The public debt is

derived from customs.

nearly £1,500,000.

Duties.—The general rate on imports is ? per but sorn, wool, linen, yarn, Duties.—The general rate on imports is a percent, all valorem, but corn, wool, linen, yarn,
twist, and some other articles are wholly free.
On exports the duty is a per cent. There is no
transit duty, a privilege which is limited to the
period of three months from receiving the tranperiou of three months from receiving the transit ticket, but will be prolonged for other three months on payment of \(\frac{1}{2}\) per cent. ad valorem; beyond this period, the goods become chargeable with the ordinary duties.

The Stadtc-duties, an ancient impost levied by the present of the state of

The State-attree, an ancient imposs revieu by Hanover on goods passing through the Elbe, are properly payable at the Castle of Brunshausen, near the town of Stade, but are collected at Hamburg, where there is an officer for the purpose. The rate originally intended to be exasted was 1 per cent. or one schilling on 100 marks pose. The rate originally intended to be exasted was \( \frac{1}{2} \) per cent., or one schilling on 100 marks value; but, from a late representation by the authorities of Hamburg, it appears that this rate is now the minimum, and that on the leading articles of commerce it is from \( \frac{1}{2} \) to 2\( \frac{1}{2} \) per cent. The duty is rated according to a tariff, and is computed from the ship's papers; Hamburg vessels being, however, exempted. The yearly average of ships on which it is levied is estimated at \( \frac{1}{2} \) and the average amount per years. average of simps on which it is released at 4500, and the average amount per vessel at 210 marks, making an annual sum of £70,000. The Stade impost is of a highly arbitrary, shifting, and vexatious character, and the original right to levy the tax has been repeatedly called

in question.

The transit duty levied by Denmark on the land intercourse between the Elbe and the Baltic is of considerable importance in reference to the trade of Hamburg, from the sea communicaly the trade of Hamburg, from the sea communica-tion being closed during the winter season. This d, duty is not high, but the roads of Hoistein and n Schleswig are in so neglected a state, that the plea of an impost for a service done cannot be urged. A duty equivalent to 9d, per cwt. is pay-el able for traversing from Hamburg to Lubec; d while from Lubec to Hamburg it is 44d, per detection of the season of the control of the season of transit duty as a supplementation and description and owt. Certain leading articles pay an ad valores transit duty, as soap, 2 per cent.; iron and tobacco, 3 por cent.; lumps, 6 per cent. when coming from Lubec to Hamburg; and when sent from Hamburg to Lubec, coffee pays 2 per cent., tobacco and sugar 24, while dye-woods pay 10 per cent. The amount of transit trade in 1837 from Hamburg to Lubec was 24,455,865 lbs. gross weight; that from Lubec to Hamburg 13,722,560 lbs. of this last amount about half consists of articles which are duty free. The whole gross possible are 58,814 dollars. whole gross receipts are 58,300 dollars.

A Convention of Commerce was concluded be-tween Great Britain and the Hanseatic republics on 29th September 1825, which provides for the reciprocal abrugation of all discriminating and its accounts are balanced.

In collected ablishment gives great statement of the contracting parties, or upon the cargoes of such that the contracting parties, or upon the cargoes of such the statement of Europe, as the greater is in force for 10 years, and further until 12 months after notice by either of the parties of the inforce for 10 years, and further until 12 months after notice by either of the parties of their intention to terminate the same. (Heristalsed the highest credit for upwards of let's Treatics, vol. iii. p. 226.) [Lubec.]



With the exception of the Hartz, a chain of detached mountains on the 8, fror consists of an immense plain, a considerable part of which, called the "Arabia of (posed of vast sandy tracts, wholly unfit for tillage. The fertile lands are confined rivers Elbe, Weser, and Enis, and their affluents; and to the flat coast of these mounds have rescued from its ravages an expanse of very rich meadows,—the alluvial plains at the mouths of the Eibe and the Weser. The disadvantages of deemed by art to the same degree as in other parts of Germany. Potatoes, the poor, are universally reared, and rye is generally grown for bread; barley and to vated to an extent that leaves a surplus for exportation; but the quantity of wh fielent for the demand. About a sixth or a sevent part of the surface is covered wy yield about \$2,000,000 cube feet of timber yearly; the principal woods are the Hartz district, and of beech and oak in Kalenberg, the Upper Weser, and the Grazing husbandry is extensively prosecuted, but, excepting the rearing of horse stood. The minor articles of rural produce are, flax, hemp, tobacco, hops, cranb The mines form an important source of wealth, but they languish under the ence excevized by the government. The most productive are those of lead and si from the vast forests of which fuel is readily obtained for working them. Iron diffused over the hilly districts, but the produce is comparatively inconsiderable, minerals are salt, copper, zinc, and some other towns; but perhaps the most it This is chiefly a domestic manufacture; there are, however, about 5200 hands we weavers, the linen cloths produced by whom are well known in foreign markets, bagging. The linen manufacture, it may be mentioned, is maintained without y Notwithstanding the advantages passessed by the country in respect to minera igable rivers, the trade is inconsiderable. The people have little enterprise, and of their surphis produce to other countries is mostly in the hands of the merchan Hamburg. Hanover is not a member of the Prussian Comm

MEASURES, WEIGHTS, MONIES, FINANCES, &c.

Measures and Weights.—The ell of 2 feet = equal to 2s. 103d. sterling. B 291 imp. inches. The mile = 11,559 imp. yds. commonly effected in dollars, v. The morgen = 2 imp. roods, 221 perclass = 64 commonly effected in dollars, v. mp. acre.

The mbrane of 01 class A dollars (10 dollars) are the George d'or, wo 22.91 Imp. inches. Imp. acre.

HAN HAT 359

Finance.—The country is heavily taxed, and about 1,200,000 thalers are derived from customes averages annually about 6,500,000 toms duties. The national debt is variously estimism. The direct imposts amount to about 1-3d, mated at from 15,000,000 to 20,000,000 thalers.

HANSE TOWNS, a name given to certain towns situated in the N. of Europe, hich formed in the 13th century an association called the *Hanseatic league*, having rits object the protection of mercantile property. It was so called from an old sman word signifying union. The first point with the confederates was to press the seizure of merchant vessels by pirates, and the robbery of goods conjed by land; the next was to obtain justice in regard to the claims of merchants courts of law,—a matter of no small difficulty in those rude times. The town with took the lead in forming this association was 1 these the trade of which band ich took the lead in forming this association was Lubec, the trade of which had come considerable in the 13th century, chiefly from its position. Situated at the theastern point of the Baltic, it was the natural entrepot for the trade of Tamia, Poland, and Livonia, with the north-west of Germany; in the same man-ray Hamburg, from its ready access to the North sea, was the fit port for com-missing with the Netherlands and England. The distance between these towns land being small (only 40 miles), frequent conferences took place in regard to in mutual interests; and the result was their concluding a treaty in the year il, by which they bound themselves to use their utmost efforts for the protion of trade. Brunswick, then the chief inland town in the north-west of reany, and connected in trade with both Lubec and Hamburg, acceded to treaty shortly afterwards; and in 1252, deputies from each of the three met at bee, where, among other arrangements of importance, they took steps for establing factories in London, Bruges, and Novgorod in Russia. Being open to members, they were joined in the course of the next century by a number of itself as for the lesser towns in the north of Poland, and Cologne, for the lesser trading places on the Rhine. The confederacy attained its greatest wer in the 15th and 16th centuries, when the league comprised no fewer than 64 unercial places; and was capable of conducting extensive naval operations, and asserting its rights by force of arms. As civilisation diffused itself, however, the north of Europe, and the different governments made a point of protecting to as well by sea as in their respective territories, less exertion was required on part of the Hanse Towns. It became evident also from the example of Holland, t trade prospered most when each mercantile district or scaport was left to mage its own concerns. Hence a gradual relaxation in the bonds of the coneracy, so that during the last two centuries the name of Hanse Towns has been sined to Lubec, Hamburg, and Bremen. These towns have still mercantile ands in London and elsewhere; but they are occupied with the concerns of their artituents only, not with those of the former members of the league.
HARBOUR. [Port.]
HARDWARE (Fr. Clinquaillerie. Ger. Kurne waaren). [Iron Manufac-

RM, &c.] HARTSHORN. [AMMONIA.] HATS (Fr. Chapeaux. Ger. Hute. It. Cappelli. Por. Chapess. Sp. Som-(res), well-known coverings for the head, are of several kinds. Beaver or stuff \*\*\* the finest, consist mainly of two parts,—the body, and the covering or map;

\*\*Tormer of which is made of fine wool and coarse fur (generally eight parts

\*\*Bother of the coarse fur (generally eight parts

\*\*Bother of the coarse fur the coarse fur (generally eight parts)

\*\*Bother of the coarse fur the coarse fur (generally eight parts) boil's fur, three parts Saxony wool, and one part of lama, vicunia, or "red sol"), mixed, felted, stiffened and shaped; the latter of beaver-fur, made where to the body by the process of felting. Plate hats, a secondary kind, the nap composed of the fur of the musquash, nutria, or some other fur comparatively small value; and for hats of inferior quality, coarse wool is ployed for the body, and coarser fur, or sometimes fine wool, for the nap. It hats are a common kind without a nap; and the black glazed japan a worn by sailors and others, have a body of coarse felted wool, and an outer the coarse formed of a thick coating of black varnish or japan. A description Processes of manufacture would be out of place here; but it may be mentioned, the from the time the materials are brought into the great factories (as Messrs rety's of London) till the hat is finished, they engage the attention of from the state of the most important is stated to twenty-five distinct sets of workpeople. One of the most important is any to twenty-five distinct sets of workpeople. by which the hat is rendered waterproof, an operation which is performed upon that before the fur nap is added, by brushing on the former a composition shellac, sandarach, gum-mastic, resin, frankincense, copal, caoutchouc, spirits wine, and spirits of turpentine; the rectified naphtha made from coal-tar being,



Atherstone, Rudgeley, Bristoi, and elsewhere; sik hats in Manche Glasgow, and other large towns. In Lancashire, hoods are also me scale, for the supply of places where they are worked up. The annual hat manufacture of the United Kingdom is supposed to be about # there are no data for forming a correct estimate.

Hats are exported in considerable quantities to the colonies; they to Brazil and to the United States; the number taken by the las comparatively inconsiderable. The exportations to other countries: amount. The declared value of beaver and felt hats annually exponent in the public accounts at nearly £100,000, which, however, is less the amount of those exported in 1630, which was (77,061 doz.) £ quantity imported is small, the duty of 10s. 6d. each operating as a 1 Stranthuts, made chiefly of wheat straw plained in strain and season.

Stran-hats, made chiefly of wheat-straw plaited in strips and sewe worn by men in some parts of the country, but only to a small e bonnets however are, as is well known, much used by females. An: branch of trade will be found under the head STRAW-PLAT.

Coverings for the head, formed of willow, straw, bark, and other rude m among the manufactures of nations in an early state of civilisation; but the use of this purpose belongs to a later period. At what time felted wool was first emp hats it would be difficult to say. It is known, however, to have been used in since the 14th century, though felted hats were long articles of luxury, and worn In the reien of Queen Elizabeth, they became common; and those of beaver were thougeneral use. The lats worn at this period were of a great variety of slapes, a peaked, some flat and broad, and others round; each kind being, besides, differer trimmed. Shortly afterwards, the rim was made remarkably broad, and when to bing down; these were called slonched hats.

From the reien of Charles I. to that of William III., very broad brims were being found inconvenient, first one, and then two flaps, were made to turn up, time of Queen Anne, when a third flap was turned up, and the regular cocked his ingente ensuing fifty or sixty ears, cocked hats of various sorts were much in variety and Spectator the "Monmouth cock," the "Ramillies cock," the "Hu the "Military cock," are alluded to. About 1750, round hats became prevalent orders, and cocked hats were considered as a sort of distinction from them. A hats became fa-hionable; and by 1700, cocked hats were no longer common.

HAVANA, ICTRA.

HAVANA. [CUBA.]
HAWKER. [PEDLAR.]
HAWKER. [PEDLAR.]
HAY (Fr. Foin. Ger. Here), a name applied in this country to rye-grass, clover, or sainfoin, when cut and dried for use as forage. Professor Low, no method of producing hay has been found comparthe cultivated grasses. That made of natural grass, however, ten hay, is the kind chiefly produced in England, especially in the west and in the districts adjoining London, in which last it is brought the profection: it is also the kind principally made in Ireland, and in perfection: it is also the kind principally made in Ireland, and is districts of Scotland. Clover hay, either pure, or mixed with rye-common in the southern, eastern, and northern counties of Englan cultivated districts of Scotland. Sainfain has is confined to these

greatly more. Hay, in the field-rick, weighs somewhat more than 112 lbs. per cubic yard; after being compressed in the stack, it weighs from 140 to 180 lbs., and when old about 200 lbs.

The sale of hay within the district including 30 miles around London, is regulated by the act 36 6es. III. c. 88, which provides that the load of new hay shall, until the 4th September, be sold by the bad of 36 trusses, each of 60 lbs.; the load thus weighing 1 ton. After 4th September each tream may weigh 56 lbs. only.

Straw is sold by the load of 36 trusses, each truss weighing 36 lbs.

HAYTI, HISPANIOLA, or ST DOMINGO, next to Cuba, the largest of the Antilles, is situated between lat. 18° and 20° N., and long, 68° and 75° W. It is separated on the E. from Porto Rico by the Mona Passage, and on the W. and & W. from Cuba and Jamaica by the Windward Passage. Length, 400 miles, and breadth 150. Area about 25,000 sq. miles, nearly the extent of Ireland. Population of the company abidion vaguely estimated at 1,000,000, mainly consisting of mulattoes, and of the descendants of aborigines mixed with Europeans and negroes; the number of whites and negroes of pure blood is small. Capital, Port-au-Prince. This island, truerly divided between the Spaniards and French, is now an independent state, with a government nominally republican; the executive power being in a president chosen for life, and the legislative in a senate and a chamber of deputies: it is, bowever, in fact a kind of military despotism with republican forms.

net sail; their produce, however, is at present trifling. The gold mines were at one time works, but they have been long since abandoued.

The exports of the great staples, on an average of the three years 1835, 1836, and 1837, constated of 39,953,482 lbs. coffee; 8,699,992 lbs. logwood and other dye-woods; 5,055,507 feet managers; and 1,245,148 lbs. cotton; considerable quantities of tobacco and cocos were also shipself; the minor articles being hides, rags, wax, ginger, and sugar. These commodities are sent to the minor articles being hides, rags, wax, ginger, and sugar. These commodities are sent to the minor articles being hides, rags, wax, ginger, and sugar. These commodities are sent to the minor articles being hides, rags, wax, ginger, and sugar. These commodities are sent to the Britain, France, the United States, from Great Britain, cotton manufactures (£361,000); limen nanufactures (£365,000); with small quantities of woollens, soap, and candles, eartheware and hardway; the whole, in 1839, amounting to about £400,000: from France, wine, brandy, silks, swan, porcelain, gloves, and articles of bijouteric; from the United States, humber and providents; from Germany and Holland, linens, especially bagging, coarse woollens, and Rhenish wines. Assarshand trade is beddes carried on with Cuba and Jamaica, the intercourse with the latic stap prohibited by the act 3 & 4 Wm. IV. c. 59. This illicit trade is chiefly prosecuted at Cars, a fourishing port on the S. W. shore, where there are several British houses established. In 1856, the shipping that entered the six principal ports consisted of 369 vessels, burden 51,580 was, 15,187 tons; and cleared, 99 vessels, 15,187 tons; and cleared, 99 vessels, 15,187 tons; and cleared, 99 vessels, burden 51,580 was, 12,807 tons; and cleared, 99 vessels, 15,187 tons; and cleared, 99 vessels, burden 51,580 was, 12,807 tons; and cleared, 99 vessels, 15,187 tons; and cleared, 99 vessels, burden 52,807 tons; the first being the state of the state of the state of the state of th

if emporium of the island.

Put-su-Prince, the seat of government, lies on the W. coast, in lat. 18° 32' N., and long. 72°

We, in the innermost recess of the bay of Gonaives. The streets are commodious, but the was in general are low and mean; pop. 30,000. It has two harbours, formed by some lalets, the of which afford secure anchorage.



In 1997, the western districts were ceded to France, natives of which country, in had previously settled there in an irregular manner. These districts were cultival with great care, and additional parts of the island being afterwards obtained, I most valuable of their foreign possessions, especially after 1922, when the most companies was abolished. The prosperity of the island was at its height when, in 5 tunnalts arose among the blacks, which, in the course of a few years, led to the n son of all the whites. After a time two republics were formed; but at length was united under the authority of President Boyer, who, in 1922, also subdued the of the stand. In 1823, the independence of Hayti was recognised by France, to the variety of which fr. 50,000,000 have been paid.

If the constant of which fr. 50,000,000 have been paid.

If the constant constant and all Haytian citizens, of whatever origin, are that a nearly acts. Whites are debarred from either becoming citizens or professions. The Roman Catholic religion is established; but all other sects are citized religion, on wear, possesses no efficiency or influence in the state, and district and the proposes and fifth.

HECTARE, the principal land measure in France = 2471143 2 acres 1 rood, 35 sq. poles, 11‡ sq. yards; or 17 hectares = 42 Imp. HECTOLITRE, a French measure of capacity, = 22 Imp. gall

bushels nearly.

HELENA, ST, a rocky but verdant island in the S. Atlantic, who belonged to the British E. I. Co., and was surrendered by them to ment at the expiry of their charter in 1833. Area, 47 sq. miles exclusive of troops, 5000, consisting of Europeans, Chinese, and black is important solely as being a place of refreshment for ships, and as a The climate is salutrious. James Town, the seat of government, and is in 15° 55' S., and 5° 49' W. There is a good anchorage, but the

shore is generally strong, particularly about Christmas.

HELIGOLAND, a small fortified island nearly 3 miles in circun in the German ocean, in 54° 12' N., and 7° 53' E., about 30 miles from the Elbe, Weser, and Eyder; population 2400, chiefly fishermen and taken by the British from the Danes in 1807, and became a depot fo

were snuggled into the continental ports during the war. In 1814, i ceded to Great Britain, under whose government it still continues has lost its former consequence, but it would be again valuable in th with any of the neighbouring powers.

HELIOTROPE, a variety of jasper occasionally marked with red its vulgar name of bloodstone.

HELLEBORE is of two kinds, black and white. Black helleb (Helleborus niger) indigenous to the Alps, Pyrenees, and Apeunines, in our gardens for the radicles or small branches of the roots, white medicine as a purgative. White hellebore (Veratrum album) grows in Switzerland and the mountainous parts of Germany, and its HEM 363 HEM

aire years without degeneracy. The seed is sown in northern countries towards the end of April or beginning of May, and the plant is pulled in autumn. Being diamons (i. e. with male and female flowers on different plants) there are two harrests: the first, of the male plants after they have discharged their pollen; the mend, of the female, or seed-bearing plants, about a month later, when the seeds are repend. The former is distinguished from the latter by its numerous flowers. After being pulled and dried, the female plants, besides being slightly thrashed a order to separate the capsules from the stems, hemp, like flax, is subjected to a a order to separate the capsules from the stems, hemp, like flax, is subjected to a steeping or water-rotting process, in order to destroy the texture of the glutinous substance which connects the fibres to the woody part of the stem. Sometimes the steeping process is omitted, and the hemp is simply dew-rotted, by being exposed, spread out on the ground, to the influence of rain and moisture. It then undergoes the several processes of drying, bruising, and scutching; after which it is bond up in bunches and carried to market,—that which breaks off or is shaken eat in these operations, termed codilla, being of much less value. The best is of as equal green colour, free from spills, and having a strong, fine, thin, and lang fibre. The produce of fibre varies from 30 to 50 stones and upwards per

Hemp then passes through various operations, according to the purpose to which is to be applied. First it is heckled, and arranged into sorts,—the coarser being tweed shorts and tow. It then passes into the hands of the spinner, of the whitand tablecloths, and other coarse fabrics. It is also very extensively used for the sunfacture of cordage, but its employment for this purpose is less general since introduction of chain-cables.

The plant is cultivated to some extent in the counties of Suffolk, York, Somerset, and Lincoln; but throughout this country generally it has been found less profitable that corn; and with the exception of small quantities from Italy, and a few trifling sipaents from other places, our manufacturers are almost exclusively supplied from Russia. It is principally shipped from St Petersburg and Riga; the latter being, in general, the finest.

Relaxioury hemp, derived from the provinces of Kaluga, Orel, Kursk, Tula, Smolensk, Mo-line, and Tachernigoff, is distinguished by the branck, or sworn inspectors, into three sorts, -clean, cathoi, and half-clean; each in two classes, uncut and cut; the bulk consisting of the former dea. The distinctions of winter-dried, spring-dried, and middle-dried, sometimes noticed, afford can. The distinctions of winter-dried, spring-dried, and middle-dried, sometimes nucled, afford as existenced, afford weight from 60 to 65; of outshot, from 50 to 60; and of half-tans, from 40 to 50 poods; 63 poods being equal to the ton of 20 cwt. The supplies are brought same the interior chiefly by water, the principal part arriving in June and July, the rest later, late winter season (from November to May), purchases are sometimes made in anticipation of the next supply, part or all the price being paid in advance, and sometimes made in anticipation of the next supply, part or all the preceding year. The latter will, of course, be ready for early remainders of that of the preceding year. The latter will, of course, be ready for early remainders of that of the preceding year. The latter will, of course, be ready for early saminders of the preceding year. The latter will, of course, be ready for early search, while the former, called "contract hemp," can seldom be exported before midsummer. The daring summer, purchases may be made with the advantage of a better choice of qualities; the daring summer, purchases have be made with the advantage of a better choice of qualities; the daring summer, purchases may be made with the advantage of a better choice of qualities; the daring summer, purchases may be made with the advantage of a better choice of qualities; the daring summer, purchases may be made with the advantage of a better choice of qualities; the same, when dealers sometimes make cheap sales in order to raise money. The supply brought many to the St Petersburg market is valued by Mr Clark in his "Russia Trader's Assistant," (Eport, p. 99,) at £1,000,000, provided by 24 or 25 traders.

By hemp is distinguished by the branck as Ukraine, Polish, and Druyaner, each of these has been been as the provided by 24 or 25 traders.

By hemp is distinguished by the branck as Ukraine, Polish, and Druyaner, each of these has been been as the provided by 24 or 25 traders, narked U P H, P R H, and D P H: Couline, marked

The following from the Dundee price current of 9th August 1841 shows the comparative esti-tion which the different kinds are held in the principal British market:—

Eje,	.Rhine,£41	0	0	to	£.		.	Petersburg, Clean, £39 0 0 to £40 (	0
	Unitariot,	υ	U					l Half-Clean33 0 0 34 0	) "
****	Pass35	0	U		36	0	0	Codilla18 10 0 19 0	) ()
••••	Codilla,19	0	U		20	0	0	India Jute	) ()

During the last war, the price of hemp was subject to great fluctuations; rising Figure 1815 war, the price of hemp was subject to great nuctuations; rasing the Last war, the price of hemp was subject to great nuctuations; rasing the Last of the restrictions imposed by the Milan and Berlin decrees. Subsequently to 1815, it has oscillated between £24 and £50 a-ton. The import duty on language themp since 1832 has been only 1d. per cwt.; on dressed, it is £4, 15s. From the property of other vegetable substances of the same na-

Besides common hemp, a variety of other vegetable substances of the same nate, as coir, jute, and sunn, are imported into this country, in increasing quantities, Ceylon, India, and the Philippines, and applied to the same purposes; and the



France Asia America, chiefly United States Other places	37 50,408 3,157 4,512	30 21,657 3,703	15 170,232 5,347 3,206	131
Total imported	617,559	586,032	773,621	730
Entered for consumption	643,122	567,892	651,613	733

In 1840, the quantities were, imported, 684,921 cwts.; entered for consump The importations of codilla and tow of hemp are not distinguished in the pu those of Flax.

HEMP-SEEDS, the produce of the Cannabis satira, abound in a thic are sometimes used medicinally for the preparation of emulsions also obtained from them. About 10 or 12 bushels to the acre as a medium produce. The best are held to be those obtained t wherever procured, care should be taken that they are fresh, which by their being heavy, and bright in the colour. About 3500 quarte annually.

HEMP-SEED OIL, obtained from the seeds by pressure, is similar to linseed oil. It is of a green colour, and strongly impregnated w odour of the plant. It is made in immense quantities in Russia.

In ancient times the hemp-plant appears to have been valued more for its n than for its adaptation to the manufacture of cordage. It contains a deleter ition of great energy; and in various eastern countries, an infusion of the leaves used for inducing the drowsy cestatic feeling for which oplum is esteemed. To very fine, are also mixed with tobacco for smoking.

HENNE, a reddish-brown substantive dye procured from th Egyptian privet (Laussonia incrinis), is used extensively by Egypt females for colouring certain parts of their hands and feet. It is in the east for dyeing ordinary stuffs.

in the east for dyeing ordinary stuffs.

HERRINGS (Du. Haringen. Fr. Harengs. Ger. Hüringe Aringhe. Por. & Sp. Arenques. Rus. Scldi). The herring is a rengus) ranked by Cuvier in the same order with the pilchard, chovy, and white bait. The body is covered with scales, the uppe green according to the light, the lower part of a silvery white; 5½ ounces, and length 10 to 12 inches; owing to the gill-lids being opening wide, it dies almost the instant it is taken out of the wate. The opinion of Pennant that the herring periodically migrates Arctic circle to the British seas to deposit its spawn is rejected b gists. "The herring inhabits the deep waters all round the Bri approaches the shores in the months of August and September for the positing its spawn, which takes place in October or the beginning o

positing its spawn, which takes place in October or the beginning o is during these months that the great fishing is carried on, for after HER 365 HER

are considered the most favourable. It is supposed that nets stretched time alarm the fish, and cause them to quit the places where that pracowed; it is therefore strictly forbidden." (Yarrel's British Fishes.) ring fishery has been prosecuted on the British shores from a remote peits early history is involved in obscurity. The progress of the Dutch they is well known. There is a popular saying in Holland that "the not Amsterdam is laid on herring bones," in allusion to the fishery merly been its great staple. Under the stadtholders this fishery was las the right arm of the republic, and it was always entitled the "Grand When in the height of its preservity (short 1650) the total number of

When in the height of its prosperity (about 1650), the total number of its it employed, including those engaged in bringing salt and exporting ras stated at 6400, and the number of mariners and fishermen at 112,000. ordinary progress of that people led to various measures in this country raging the British fisheries. These measures assumed a variety of ifferent times,—such as fishing towns built at the public expense,—assonder royal patronage,—the strict observance of Lent,—remission of the s,—the importation, duty free, of foreign commodities received in exfish,—lotteries,—collections in churches,—rendering it obligatory upon to take yearly a certain quantity at 30s. a-barrel,—and lastly, direct These "encouragements" all failed in communicating any thing like t prosperity to the fishery; and some of them, particularly that of boungreat abuses (Wealth of Nations, b. iv. c. 5). It would exceed the his article to specify the different changes which took place in the bounty tmay be mentioned, however, that in 1820, after various modifications, an of 20s. a-ton, increasing under certain circumstances to 50s., was a all vessels of from 15 to 60 tons fitted out for the shore fishery, exclusive ium of 4s. per barrel on herrings cured gutted, and of 2s. 8d. per barrel on orted. In a few years afterwards, the principle of bounties was aban 1826, the export bounty was withdrawn, and the bounty of 4s. was reach succeeding year until 1830, when it ceased altogether.

thdrawal of the bounties, so far from having injured the herring fishery, contrary effect. The fishermen, no longer encouraged to look to extra, and relieved from the intrusion of landsmen who engaged for a few
the fishery for the purpose of obtaining the bounty, have redoubled their
and are now better clothed, better fed, and more temperate than before;
nany cases they have been enabled by their industry to substitute for
boats formerly used others of much larger dimensions, and to provide
s with superior fishing materials. The following statement exhibits a
ive view of the fishery both before and subsequent to the abolition of the

00	No. of Barrels Cured.			Barrels	No. o	f Barrels Exp	ported.
١.	Gutted.	Ungutted.	Total.	Branded.	Gutted.	Ungutted.	Total.
	65,430	26,397	91,827	55,662	18,880	19,253	38,133
ч	105,372	54,767	160,139	83,376	68,938	72.367	141,305
з	347,190	35,301	382,491	309,700	244,096	9,420	253,516
П	303,397	44,268	347,665	270,844	201,882	134	202,016
И	280,933	48,623	329,556	218,418	177,776	3,878	181,654
7	217,242	60,075	277,317	85,079	156,225	2,580	158,805
Н	397,334	98,281	497.615	192,317	270,846	2,547	273,393
Ш	290,077	107,660	397.737	114,192	187,238	2,027	189,260
p	382,400	125,375	507,775	141,552	229,160	5,997	235,158
94	382,229	173,331	555,560	153,659	233,690	6,040	239,730
3.)	410,332	138,465	548,798	152,231	253,883	1,968	255,851

gs are brought to market in three forms: fresh herrings are the condition they are taken from the sea; white or pickled herrings are merely salted ato barrels; red herrings are gutted and salted, and afterwards hung up with the smoke of green wood. Fresh herrings are consumed in considantities in towns adjoining the coast; but it is the pickled and red herech form the great objects of the fishery. The boat fishery is that chiefly when the fishing ground is not at a great distance from the shore. The fishery, where the fishermen go out to sea wherever the fish are to be quires vessels of a larger description (generally from 30 to 80 tons), as the are pickled and stowed on board. The vessels fitted out for this fishery meet with the earliest and best herrings; and owing to the circumstance

of the fish deserting parts of the coast which they have been accustomed to frequent, it is a more regular source of profit than the boat fishery, though it requires larger capital. The British cured herrings, though now much better than formerly, are still inferior to the Dutch; the British fishery, depending for as

prosperity upon quantity rather than quality.

The fishery is mostly on the N. E. coast, particularly at Wick and Dunbar; it is also pursued extensively in the Orkney and Shetland Isles, on the W. coast is also parameters very in the Orkney and Snettand Tales, on the W. cash Scotland, Isle of Man. Yorkshire coast, and at Yarmouth, where red herrings are largely cared for the home market. A great proportion of the Scotch card learnings is sent to Ireland, especially to Limerick, and exported to foreign para. In 1839, the total exportations from the U. K. were, to British W. Indies, 1234 barreis: Prussia, 62,073; Germany, 18,021; Russia, 6074; Italy and Sicily, 29,88; Mauritius, 3340; Australia, 1760; other countries, 4429; total, 137,639 barreis; declared value, £143,077. The market abroad is much less extensive than it might be if no impediment were offered by heavy duties. In Spain Portugal Italy and be if no impediments were offered by heavy duties. In Spain, Portugal, Italy, and India, the consumption might be rendered much greater.

Notwithstanding the repeal of the bounties, the fishery is still under the surel-lance of a "Herring Board," which has officers at the different fishing station, to superintend the curing department, and who affix an official brand to barrels out

taining a certain quality of fish.

The "British Society for extending the Fisheries and improving the Sea Coast" is a patriotic joint-stock company, which was incorporated in 1786, for building stations in the Highlands and Islands of Scotland. No dividend has yet bea made by the corporation; but it is still expected that their lands, harbours, and buildings, may yield a rent.

The last of herrings is 13,000. The barrel is 32 old English wine, or 25 Imp.

HICKORY, a tree (Carya) common in this country, and growing on a large scale in many parts of the United States. Several species are recognised though no difference can be distinguished in their timber, which is cross-grained. red at the heart, heavy, and exceedingly tough and strong; but it is subject to be attacked by worms, and it decays quickly when exposed to the weather. It is chiefly employed for carriage-shafts and springs, large screws, chair-backs, hopewhip-handles, and similar purposes. The hickory was formerly combined with the Junians or true walnut; but it is distinguished by the shell of its nuts not bent deeply furrowed. The nuts of one species (C. oliveformis), called Pecan nuts, for a small article of N. American trade.

HIDES (Du. Huiden. Fr. Peaux. Ger. Häute. It. Cuoja. Por. Pelle. Rus. Koshi. Sp. Pellejos, Pieles), the skins of cattle, form an important brand both of our inland and foreign trade. Various kinds are distinguished. Rawer green hides are those in the state in which they are taken from the careas; saled from putrefying; and tanned or cured hides. The animals whose hides are met with in commerce are the ox, buffalo, and horse. The buffalo hide is larger and beauty than that of the ox, and is, besides, distinguished by a tutt of hair on the shoulders Losh hides are buffalo and others dressed in oil in the same way as clambs skins. Museovy or Russian hides are tanned and coloured of a brown or recolour. The quantity of untanned hides annually imported into the United King. dom is now from 350,000 to 405,000 cwts., fully seven-eighths of which are entered for home consumption. Upwards of one-half of the whole importations is from Buenos Ayres; considerable quantities are likewise brought from Brazil, the Est Indies, Cape of Good Hope, and United States; while smaller shipments are made from the N. of Europe, Morocco, Philippine Islands, W. Indies, Australia, and other places. The importations of tanned hides, owing to the heavy duty, are inconsiderable, seldom exceeding in a year 100,000 lbs. [Leather. Skiss]

HIMTEN, a German corn measure, varying in different places. HIRING. [Bailment. Carriers. Charten-Party. Shipping. Master

HIRING. [BAILMENT, CARRIERS, AND SERVANT, PRINCIPAL AND AGENT.]

HOG, one of the most useful and widely distributed of the domestic animals. It possesses extraordinary fecundity, lives and thrives on almost every kind of food and converts a given quantity of aliment into fat sooner than any other animal. Of the domestic hog (Sus aper) numerous varieties are distinguished. In England the chief are—the Chinese hog, of eastern origin, small in size, delicate of aspect, and remarkable for its fecundity and disposition to fatten; the Neapolitan, smooth and black, also highly prolific, though not hardy; the Berkshire, middle and

h-white colour, with brown or black spots, is much esteemed, the most pread of the native breeds, and is that commonly led in distinction, chiefly of a white colour, is the best of the larger classes. Other tist in various counties. In Scotland, there are several mixed kinds, they are usually of a large size and coarse form. In the hog, the same, they are usually of a large size and coarse form. In the hog, the same in other live stock. "The pread of the native breeds, and is that commonly fed in distilleries; the d be deep and broad, the ribs largely arched, the neck short, and the mbs small; the bristles should be soft, approaching to hair, and the id elastic." (Low's Agriculture.)

all is fed for two purposes. The one is to yield pork, which may be fresh, salted, or pickled, and for which the pigs are ready in 6 or 8 se other is to produce bacon, prepared by salting and drying the flesh, ich they are ready in 10 or 12 months. The smaller class of early feedpreferred for the former purpose, the larger class, as the Hampshire, for In the case of pickling pork, the caress is cut into pieces, and packed arrels. When designed for bacon, the body is cut so as to separate the g from the flitches or sides: It is generally cured in the cold months, mber to April. The flesh of the hog is highly nutritive, and it forms to f the animal food of the labouring classes of many countries, espeand; while, from its ready reception of salt, it is better fitted for prean any other flesh, and is thus eminently adapted for sea voyages,

surpose it is largely used.

nd, Yorkshire and Westmoreland are distinguished for the quantity of their hams. The best bacon is made in Wilts, Hampshire, and it the English hams and bacon are now confessedly rivalled by those of counties—Dumfries, Wigtown, and Kirkcudbright—large quantities re shipped to Liverpool. In Ireland, hogs are very generally reared, an inmate of almost every cottage; and large quantities of pork, hams, are sent from thence to Liverpool, Bristol, and Glasgow. They atively coarse and ill flavoured, an inferiority resulting as well from cas from want of skill and attention in the process of curing. The rom Ireland to Britain in 1825 were,—bacon and hams, 362,278 cwts.; ork (not separated in the public accounts), 604,253 cwts.; and in 1835, hams, 379,111 cwts., estimated value, £828,158; and beef and pork, s., value, £723,935.

13., value, £123,330. retations from the United Kingdom have increased of late years, and in antities and declared value were as follow,—bacon and hams, 31,519 431; beef and pork, 66,222 barrels, £227,465; sent mostly to the W. in small quantities to British America, Australia, Cape of Good Hope, India, Spain, and other places. The importations, owing to the heavy

EAD, a British measure of capacity prior to the introduction of the Imm. The wine hogshead contained 63 wine gallons = 52:49 Imp. galls, rahead contained 54 ale gallons = 54:92 Imp. galls.

JT, a large flat fish (Hippoglossus vulgaris), sometimes confounded, but much inferior in quality. The flesh, though white and firm, is at little flavour. Its capture is principally confined to the northern

ND [NETHERLANDS, KINGDOM OF THE].

RAPH, in the law of Scotland, is an expression used to designate a , from being wholly in the handwriting of the granter, is, to a certain ileged, and probative without the solemnities which other deeds require

ention.

RAS (BRITISH), a settlement extending along the E. coast of Central stween lat. 15° 54′ and 18° 30′ N., and long. 88° and 90° W. Area, Population in 1839, whites, 235; coloured, 7700; total, 7935. It is 7 a superintendent, who is assisted by seven councillors elected annually a studded with low coral isles, called keys, and the coast is rocky but flat; the land, dually rises into a bold and lofty region, interspersed with rivers and lagoons, and abole forests. The country is rich in vegetable productions, and arrowroot and a to a small extent, but cultivation is neglected, and the inhabitants chiefly employ wood-cutting, principally the manogany tree, of which this district is the chief seat, reatural produce. The exportations in 1839 consisted of 9,768,233 square feet of 8 tons logwood, 3586 tons cochineal, besides hides, cocoa-nuts, cedar, turtle, and

only town and port, is built on both sides of the river of that name, in lat. 17° 30' N.,

The houses, constructed of wood, are raised 8 or 10 feet from the ground, on

pillars of mahogany; pop. about 5%0. There is excellent anchorage for vessels of moderate size, which is protected by the numerous keys from the heavy swells of the open sea. Besides the experience of the produce of the colony, Ballite has of late years become the depot of British mambdatures and frestire merchan use designed for the consumption of Central America, which are forwarded there to Itabal and Omos.

forwarded there to Inabal and Ornos.

The imports as well as exports of Ballze, and the colony generally, are estimated to amount to between £40,000 and £30,000. In 1839, 107 vessels entered, of which, belonging to Great Britan, 51; British colonies, 4; United States, 22.

The measures and weights are British, and accounts are kept in pounds, shillings, and pene currency. The nominal part of exchange with England is £140 Honduras currency per £60 sterling, but the premium on mercantile bills is always considerably higher. In 1837, the premium was about 18 per cent., and in 1839, from 18 to 20 per cent. The Spanish dollar is valued at 5. 8. currency. The public revenue amounts to about £3,60.

The British occupation of this coast appears to have been commenced by smugglers and logwood cutters from Jamaica, in the 17th century. In 1754, the settlers were expelled by the Spaniars, but permitted to return in 1763. In 1779, they were arain expelled, but restored in 1783. In colony was once more attacked by the Spaniards in 1784, but unsuccessfully; and the coast few the Rio Hondo, on the N., to the Saratoon river on the S., with the adjacent country, a now opaidered to belong to Great Britain by right of conquest.

HONE, a fine kind of stone, imported from Germany and Turkey, used for It is of a green colour, inclining to yellow, often sharpening or setting cutlery. marked with thin dendrical lines, and is moderately hard, having a fine close ter-

HONEY (Fr. Miel. Ger. Honig. It. Miéle. Sp. Miel), a well-known product of the bec. Its taste is pleasant and sweet; smell balsamic, and various, according to the flowers from which it is collected. When new, it is viscid, thick, and smooth; when old, crystalline and granulated. The best is that which is freest from color, and contains the largest grains when it concretes. That obtained from young best, and which flows spontaneously from the combs, is the purest and finest; it is known by the name of Virgin honey. Honey separated from the wax by expression is less pure; and there is another sort still inferior, obtained by heating the combs before they are pressed. It is often adulterated, or originally bad. When collected where fetid flowers abound, as species of garlic, its smell is offensit Genuine honey does not ferment spontaneously or mould. It is often mixed with the collected where the collected where fetid the way a fearly known by the thinness and heat of the collected with the collected where the collected where fetid so fearly the collected where the collected wher water to increase its bulk,-a fraud known by its thinness, and having no tendency to granulate. More commonly flour is added as well as water. This kind are granulates very imperfectly, and the adulteration is detected by dissolving it is cold water, when the flour subsides. Honey is abundantly produced in this country. It is also imported from Narbonne in France and other places.

HOONDEE, in India, a native bill of exchange.

HOUPS, the circular bindings of casks or barrels. HOPS (Fr. Houblon. Ger. Hopfen). The hop, a direction plant (Human) lupulus), with a perennial root, is extensively cultivated in Kent, Sussex as Herefordshire, on account of the female catkins, which, after being picked as kilu-dried, are used by brewers for giving a bitter flavour to beer, as well as for preserving it. Hops vary in produce from 2 to 20 cwts. per acre; from 10 to 16 cm. cwts. is a favourable crop. The expense of forming new ground is frequently little less than £100 per acre. Warm seasons with little rain are required for good crops. Great heat after rains, and high winds, are particularly destructive, and they are exposed to numerous diseases and the ravages of many insects, so that their culture is both expensive and uncertain.

The finer flavoured and light coloured hops are pressed into pockets, or sack, of comparatively fine cloth, which weigh about 11 cwt. each, and are sold chief. the ale-brewer. The strong flavoured and high coloured hops are put into bay disvery coarse mat kind of texture, which contain generally double the weight of the pockets. These are used by porter and small-heer brewers. The fine flavour of aroma of hops does not exist a year. Beyond that time they become old hops; and are sold at a cheaper rate to the porter-brewer. A year or two longer, and the bitter itself disappears; and the whole becomes nothing better than chaff. The Notthinghamshire or North-class have the pre-eminance in weathers and Nottinghamshire or North-clay hops, have the pre-eminence in rankness, and accordingly, with a certain description of buyers, bear a higher price than the kingth though that is not so high as the general price of Farnham hops. Of the Kent beat the best are those grown near Canterbury ("Art of Brewing," Lib. of United Manual Price of Farnham hops. Of the Kent beat the best are those grown near Canterbury ("Art of Brewing," Lib. of United States and the Art of Brewing of the careful set of the careful s catkins; and the flavour by the smell.

From 30,000 to 60,000 acres in England are occupied with hop gardens, about one-half being Kent; and an excise duty of 14s. 8d. per cwt. is levied upon their produce (45 Geo. III. c. 9h. which, however, nearly a year's credit is allowed by 1 & 2 Wm. IV. c. 53. The quantities charges

y were, in 1835, 49,086,709 lbs.; in 1836, 41,874,913 lbs.; in 1837, 37,295,304 lbs.; in 181,294 lbs.; and in 1839, 42,898,629 lbs. The amount of duty in 1839 was £337,488, yes are exported to Hamburg, Antwerp, 8t Petersburg, New York, Australia, and other the quantity imported is trifling, as the duty is of a prohibitory character.
hops reimported are to be deemed foreign.—(3 & 4 Wm. IV. c. 52, § 33.)

EHOUND (WHITE), a common herb (Marrubium vulgare), the leaves

are an article of the materia medica. They are of a whitish-gray, woolly mee, and possess a faint odour, and a bitter, sharp taste.

N (Fr. Corne. Ger. Horn) is distinguished from bone by being soft, tough, asparent, and susceptible of being cut and pressed into a variety of forms; as which fit it for being employed in turnery, for knife-handles, and in the sture of combs, snuffboxes, lanterns, and other articles. The horns of the share and other animals are largely used for these numerous ; sheep, and other animals are largely used for these purposes; and besee obtained in this country, about 30,000 cwts. are annually imported from
two-thirds of which are entered for home consumption. The horns of goats ep are preferred from their being whiter and more transparent than those animals.

MEAM, an indigenous British tree (Carpinus betulus), common in In appearance it is graceful, resembling the beech. Its wood is tough, I suited for tool-handles, cogs, and for other purposes in which strength is 1; but it is coarse, and unfit for cabinet work.

SE, a noble quadruped (Equus caballus), whose beauty, strength, and docien now connected him, directly or indirectly, with almost all the purlife. The horse is strictly herbivorous. His stomach is comparatively and he ests often. He sleeps very little, and frequently standing. The sed for work when about 3 years old. The horse lives for 20 years, but a capable of much work after 15. The age can be ascertained by the 1 the eighth year; after which he is said to be "past mark." In old ani-wever, the gums shrink from the teeth, which are left very long, and wever, the gums shrink me of a yellow or brown colour.

set a yellow or brown colour.

erse is vastly modified in his form and character by the physical condibe countries in which he is naturalized. The pony of Norway or of the
ds of Scotland and the huge horse of the plains present extremes of
and size; while, again, these contrast in a striking manner with the
m and agile shape displayed by those fed on the arid plains and scanty
of warmer countries. To the intermixture of the last with the former the
l term blood is applied. Importations of them anciently took place from
d Barbary; and at a later period from Arabia. The African and Arabian
secondingly, have given their characters to the blood-horse of England and occordingly, have given their characters to the blood-horse of England and nerable varieties. "The animal in which this effect of blood is the most ble is the English race-horse. For the combination of speed with the nestrength, this creature can scarcely be surpassed. He forms, however, a rtificial creation, admirably suited for a particular purpose, but not other-erving of cultivation, except from this, that it is the stallions of this race time the excellence and purity of the parent stock. The hunter is perhaps trace of horses known. It combines the blood of the Arabian and other the South and East with the powerful form of the horses of the N. of a much happier proportion than the race-horse. From the hunter downthe races where no mixture of southern blood can be traced, the grada-innumerable. It is in this class that our road horses and hackneys, the imnumerable. It is in this class that our road horses and hackneys, the aployed in our coaches and carriages of all kinds, nay, often in the mere heavy draught, are contained. It forms the most numerous class of horses suntry. But a large proportion is bad, having lost the hardiness and of the native race, without having arrived at the speed and other qualities reeding. The remaining class of horses consists of those in which no mixavery slight one, of stranger blood is found. These are the ponies of our as, or the larger horses of the plains" (Low's Agriculture). Of the last, termed cart or farm horses, the most commonly enumerated breeds the Old English black horse, of very large size, chiefly bred in the midland from Lincolnshire to Staffordshire; 2. The Clydesdale, or breed of the lains of Scotland; 3. The Cleveland Bay, the origin of the better kind of ree, bred over the whole of Yorkshire and Durham; and 4. The Suffolk a termed from its nunchy form. o termed from its punchy form.

herse where speed alone is required, the chest must not be too broad; but in which we require the power of active motion, or, in technical language, mbined with endurance, there should be a sufficient breadth of chest, and 1, therefore, is what is desired in the hackney and hunter. In the farm-

2 A

horse the chest should be broad, because in the farm-horse we require the powred draught, and not of speed. The chest of the horse behind the shoulders should be deep; his back, when we look for strength, without sacrificing this to mere speed should be short; the ribs should approach near to the polvis, as indicating strength though if speed alone be required, this point may be sacrificed. The fore arm and hind leg to the joints should be muscular, and below the joints tendinous. The trunk should be barrel-shaped, but somewhat elliptical, and gently enlarging from the breast backward." (Ibid.)

The demand for horses for the saddle, for carriages, and for the heavier labour of every kind is very great. They are mostly produced on ordinary farms; but the nechorse and the finer animals for the saddle are bred chiefly in Yorkshire. A consideration able number of blood horses are also reared in Ireland, especially in formatic Accumentation able number of blood horses are also reared in Ireland, especially in frich graing counties of Meath and Roscommon; they are smaller and clumsier than the Eglish, but strong and hardy, full of fire and courage, and the best leapers in the work.

There are not any documents from which the number of horses kept in this

country can be ascertained. The elements for such a computation, which are were very complete, have of late years been rendered much less so through the repeal of the taxes levied upon such as are used for various employments. It M'Queen estimates the number in the United Kingdom at 2,118,195, but this we consider an exaggeration. The exportation of horses has of late years grown into

consider an exaggeration. The exportation of horses has of late years grown importance. The quantity imported is inconsiderable.

The principal repositories in London for the sale of horses by public auction of private contract, are:—Diron's, Goswell Street, on Tuesdays and Fridays; Horse Bazaar, King Street, Portman Square, Tuesdays and Saturdays; Morrie', had Aldridge's, Little St Martin's Lane, Wednesdays and Saturdays; Tatterall's, Grosvenor Place, Hyde Park Corner, Mondays and Thursdays.

There are few sources of greater appropriate both to the burner and the seller of the beautiful.

There are few sources of greater annoyance, both to the buyer and the seller of the horse, the disputes with regard to soundness. "That horse is sound in whom there is no disease, nor separate in the seller of the horse that horse is unsound that labours under disease, or that has some alteration of structure in the seller of the seller

does interfere, or is likely to interfere, with his natural usefulness." "In the purchase of a some the buyer usually receives, embodied in the receipt, what is termed a searchasty. It should be thus expressed:—

"Received of A B forty pounds for a gray mare, warranted only five years old, sound, fee that vice, and quiet to ride and drive.

"A receipt including merely the word 'warranted,' extends only to soundness.—' warsaid be specially named. This warranty extends to every cause of unsoundness that can be detected by the standard of the constitution at the time of sale, and to every victous habit which the shain has hitherto shown. To establish a breach of the warranty, and to be enabled to return the sear or recover the price, the purchaser must prove that it was unsound or victously disposed at a time of sale. An it case of cough, the horse must have been heard to cough previous to the purchaser or as he was led home, or as soon as he had entered the stables of the purchaser. Coughas, even on the following morning, will not be sufficient; for it is possible that he might have cough by change of stabiling." "A to price will imply a warranty, or be equivalent to one; there must be a warranty warranty and the purchase, there must be a transfer of the animal, or a memorandum of sagreement, or the purchase, there must be a transfer of the animal, or a memorandum of agreement, or the purchase, there must be a transfer of the animal, or a memorandum of agreement, or the purchase, there must be a transfer of the animal, or a memorandum of agreement, or the purchase, there must be a transfer of the animal, or a memorandum of agreement, or the purchase, who had be suffered to the sale. A warranty, or agreement, or the purchase, who had be suffered to the maintained, and few possibly will hazard it. It will be necessary to prove that the dealer knew the defect, and that the purchaser was suffered to might have been imposed upon."—(The Horse, Lib. of Useful Knose, p. 561-368.)

The repositories in London and other gre

Assessed Taxes on Horses in Britain.—Horses And so on at the same rate for any number of for riding, or drawing carriages.

No.	Kach Horse.	No.	Buch Horse.	No.	Each Horse.
1 2 3 4 5 6 7	£ s. d. 1 8 9 2 7 3 2 12 3 2 15 0 2 15 9 2 18 0 2 19 9	8 9 10 11 12 13	£ s. d. 2 19 9 3 0 9 3 3 6 3 3 6 3 3 6 3 3 9 3 3 9	15 16 17 18 19 20	£ s. d. 3 9 3 3 9 3 4 0 3 4 6 3 5 0 3 6 0

such horses.

Race-horses, each.

Horses let for hire without paying posthorse duty, each.

Horse rode by butchers in their trade, each. 

Other horses and mules 13 hands high-Exemptions.—Horses used for the purpose of d for drawing any carries of form the purpose of riding, or of drawing and of a farm at a rack-rent under annum, provided the person claim-exemption keep only one such norse, whether arising from his ecclesiassical appointment or otherwise, under £120 per annum.

Mares kept for the sole purpose of breeding. Horses kept by licensed postmasters may be used for husbandry, and for drawing fuel, manure, corn, or fodder, free from duty.

dry or by market-gardeners in their across occasionally used for drawing burlet for drawing, for hire or profit, if d for drawing any carriage chargeable ty, and for the purpose of riding, or of drawing any carriage not chargeable with duty, by any clergyman (including dissenters), and for the purpose of riding, or of drawing any carriage not chargeable with duty, by any clergyman (including dissenters), and for the purpose of riding, or of drawing any carriage not chargeable with duty, by any clergyman (including dissenters), and have an including dissenters) or otherwise, under £120 per

an annual duty of £25; and in other parts of Britain, £12:10. Exemp-Persons who only sell horses bred by themselves or kept as farming-stock 3 months.

SE-POWER, the dynamical unit employed to express the force of the ngine, is estimated at 33,000 avoirdupois pounds weight, raised one foot a minute; being a force equal to that which the average strength of a horse isved capable of exerting. "There have been different estimates as to the ver of horses, and it is now considered that, taking the most advantageous using horse-power, the medium power of that animal is equal to about be raised one foot high per minute. However, the other, 33,000 lbs., is the standard, and is what is meant when a horse-power is spoken of. In ng the power of a steam-engine with that of horses applied to do the same must be remembered that the engine horse-power is 33,000 lbs. raised one minute, the real horse-power only 22,000 lbs.; and that the engine will seesingly for 24 hours, while the horse works at that rate only 8 hours. ine works three times as long as the horse,—hence, to do the same work in an engine of one horse-power, 4.5 horses would be required. The power a may be estimated at 1-5th of the real power of a horse, or 4400 lbs. raised

per minute."—(Hugo Reid on the Steam-Engine.)
SE-RADISH, the pungent root of the Cochlearia armoracia, a perennial mamon in moist places. It is used as a condiment, and is besides an arther materia medica.

ERY. This manufacture may be held to date its origin from the introof the stocking-frame, the first machine successfully used in England for ling hand-labour in the manufacture of clothing. It was invented by the illiam Lea of St John's College, Cambridge, so early as the year 1539; and its value and importance were not at first understood, and a considerable peed before its produce superseded the trunk hose then worn, the impulse gave to trade was sensibly felt before the lapse of half a century; and by are were about 660 frames in Britain, affording employment to 1200 workaccessive improvements were afterwards devised : tuck-ribs were invented about which time also cotton was first used in the manufacture of stockad in 1759, Jedediah Strutt obtained his patent for Derby ribs; but no very able improvement was communicated to Lea's invention until lately, when frames with a rotatory action, and worked by steam-power, were brought

ounties of Leicester, Nottingham, and Derby, are the chief seats of the stare in this country; in the first, woollen hosiery is the principal branch, cotton, and in the third, silk. Woollen hose are also made on a able scale in Wales, and at Hawick, in Scotland. It is not possible to sy comparative estimate of the growth of the hosiery manufacture, but there so a doubt that the home trade has been very greatly increased within the years. Of the present extent and value of the manufacture, perhaps the imate is that made a few years ago by Mr Felkin of Nottingham. This an calculates the value of cotton hosiery annually made at £880,000, that of at £870,000, and that of silk at £241,000. He estimates the number of manufactured yearly at 3,510,000 dozens, and in the production of these eused 4,584,000 lbs. of raw cotton, value £153,000; 140,000 lbs. of raw ne £91,000; and 6,318,000 lbs. of English wool, value £316,000; making 1 value of the materials £560,000, which are ultimately converted into the cable value of £1,991,000. The total number of persons employed is 73,000. and floating capital invested, taking the machines at their working

The initial mills and machinery for preparis to the mills and machinery for preparis to the mills of the mills and machinery, £780,000; floating capital in hosiery, £780,000. To the amount of floating capital, £1,050,000 and the mills of the stockings knitted by wires, which will be the first of the stockings knitted by wires, which is the mills of the heighty exported can be stated, as the mills of the first of the mills of the m

the heatery exported can be stated, as a manufacture important to the first period for the content of the whole be in the first period of the content of the

For the second s

In his section is a first scale that the still smaller. It does not appear to the first of the first that the still smaller. It does not appear to the first that the first that the hosiery have in the hosiery manufacture has grown strains a confined by product and first the hosiery manufacture has grown strains a confined by product and is seen of those that has made, and is made that the strains of Saxiny 125 and if they do not exceed in number those that has made, and is made to the first that the first that the first the first that the f

tion for collecting the produce of the adjacent coast of Labrador, chiefly consisting of oil sail and porpoise. Montreal is the centre of the transactions carried on in the Canadas. be Company have important stations to the west of the Rocky Mountains, particularly accourse on the Columbia, though the territory on that river is a subject of dispute British and the United States. [Furs.] company's vessels, carrying out the stores to Hudson's Bay, sail from London on the 1st as to arrive about the end of August, when the navigation becomes open. They then helr cargoes, which remain in store till the commencement of the ensuing season; when they receive furs and other articles which have been brought from the interior, and their crayage to England, if possible, before the end of September. The ships employed also of the western territory leave the Thames in November, and sail round Cape Horn. semploys 4 or 5 ships yearly. The annual value of the imports from this country is about while that of furs and other articles exported varies from about £35,000 to £70,000. IDRED WEIGHT, the chief British measure of weight for bulky articles, a 112 lbs. avoirdupois. s 112 lbs. avoirdupois.

BANDAGE, the commission given to a shipshusband, or managing owner. OTHEC is a lieu or security over some piece of property, the custody of loes not pass to the holder of the security, but remains with the proprietor article. The term is employed only when the property is moveable. In the term is early which the landlord has for his rent, over the produce of or the furniture of a house, is called a hypothec. The laws of this country give encouragement to a species of security which carries so slight an individual of the property of the sections of the security which carries to slight an individual of the sections of the sections of the sections of the section of the its existence, and admits so many opportunities for fraud. There can r be said to be any tacit hypothecs in existence, with the exception of those ted, and the only instance in which conventional ones are recognised, are in of a security taken over a ship, or over a cargo, for necessaries on a [BOTTOMRY. RESPONDENTIA.] In France, where these securities admit registered, they are more generally acknowledged.

is extensively used for a variety of economical purposes, such as cooling packing salmon, and as an ingredient in some confections. In warm packing salmon, and as an ingrequent in some controls.

It is prized as a luxury; and in Bengal and other hot countries, artificial are regularly used for its manufacture. Of late years, however, the practice regularly used for its manufacture. In September 1833, a adopted of shipping it from cold to warm countries. In September 1833, of solid ice, shipped at Boston, was discharged at Calcutta. The price it was offered was 3d. per lb., while the native ice could not be solid d. It was packed in solid masses, within chambers of double planking, layer of refuse tan or bark between them; but the Americans expected, by ad methods of packing, to lower the price of future consignments one-half. ole quantity shipped was 180 tons, of which about 60 wasted on the voyage, on the passage up the river to Calcutta, and in stowing away. Various easels with similar cargoes have since arrived in India. It is also exported e United States to Brazil and other countries.

the use of the finiteries is to be admitted duty free into Coleraine, Londonderry, and ress. O., May 10, 1828.

LAND, a large volcanic island in the Northern Ocean, between lat. 63° 23' N., and long. 13° 20' and 24° 31' W. Area, 38,230 square miles. Popu-6,000. It is subject to the King of Denmark, by whom a stiftsamtmann or is appointed every five years.

set of Iceland is rugged, barren, and highly repulsive,—fire and ice seeming ever company to the render of Iceland is rugged, barren, and highly repulsive,—fire and ice seeming ever company to the mastery. "It looks almost like the fragment of some wid that has alone escaped destruction, confirming the opinion which regards it as a portion that he bottom of the sea by the expansive energies of fire." Only about one-ninth part tod, the remainder being covered with chains of naked mountains of ice, called jökuls, or sys rendered equally desolate by lava and ashes ejected from numerous volcances, including stated Hekka. The island, though almost entirely in the temperate zone, approaches in searer to polar lands; trees seldom rise above 10 feet, and very little corn is grown. Treets is hay, the rearing of cattle forming, with fishing, the principal occupation of the Im 1832, according to Mr Barrow, the live stock on this island was 50,000 horses, nearly stile, and 500,000 sheep. There are no regular trades or manufactures. "Every farmer a expenter and smith, though it not unfrequently happens that the clergyman, by his skill, monopolises the trade of sheeing horses." Stockings and mittens, however, knittle samen, are largely exported; the other exports consist of wool, skins, dried fish, oil, salted sider-down, sulphur, and tallow, the latter being chiefly shipped from the factory of on the Skialianda Flord. The imports are rye, pease, barley, salt, brandy, iron, tar, produce, fishing lines, and cables.

on the Skialflanda Fford. The imports are rye, pease, barley, salt, brandy, iron, tar, produce, fishing lines, and cables.

and is divided into four commercial districts;—Reikiavik, Eske Fford, Eyd Fford. and & mostly carried a banes, though a few British and Norwegian vessels sometimes pay the island a visit, f port, and almost only town is Reikiavik, lying on the S. side of an inlet of the Paxe Fiord,

on the S. W. coast; pop. 700. The monics, weights, and measures, are the same as the mark.—(Edin. Cob. Lib., No. XXVIII., Iceland, Greenland, and the Farce Islanda.) ICELAND MOSS, a lichen (Cetraria Islandica) common in the N. o

ICELAND MOSS, a lichen (Cstraria Islandica) common in the N. of and N. America, which yields a nutritive starchy substance, sometimes to make bread and gruel. It may be formed into a paste; and from its possimulcent qualities, as well as a bitter principle, it is extensively employed intion and other diseases, being regarded as a dietetic as well as therapeut IMPORTATION. [Cusroms Regulations.]

IMPRESSMENT OF SEAMEN. The law on this subject is in a wand unsatisfactory state. Parliament has never yet, except incidentally upon this subject, probably from a feeling that any legislation regarding did not involve the abolition of the practice would be very unpopulse this formidable exercise of the royal prorogative has no better foundavague usage, sanctioned by a few decisions of the courts, and restricted sional statutes. There have been many discussions as to the origin of the and its legality has often been called in question. The existence of thowever, though its extent is very obscure, has been held to be acknowledged. exemptions, which are thus the only branch that can be distinctly laid of following is a general statement. Ist, Persons above 55 and under 18, is serving in British merchantmen, and able-bodied landsmen who have j sca-sorvice and have not been more than two years attached to it (13 Geo. 2d, For every 50 tons of a ship in the coal-trade, one seaman, nominat master and certified by a magistrate. This exemption is annual, from 1 to 1st January (6 & 7 Wm. 1II. c. 18, § 19). 3d, Masters of vessels, a employed in the coast-fishery, according to certain minute provisions in 50 c. 108. 4th, Harpooners, line-managers, and boat-steerers of vessels in sea whale-fishery (26 Geo. III. c. 50, § 25).

By 4 Geo. IV. c. 24, § 4, all enrolled apprentices were exempted from the navy. That act was repealed by 5 & 6 Wm. IV. c. 19, which is less in its enactments, and which indeed, though professing to consolidate all of the mercantile navy, contains no exemptions from impressment in dir. The act declares (§ 39) that "no parish or voluntary apprentice to the shall be at liberty to enter into the naval service during the period of his si sca-service and have not been more than two years attached to it (13 Geo.

shall be at liberty to enter into the naval service during the period of his at ship without the consent of his master; but if, nevertheless, he shall we enter on board any of his Majesty's ships of war, and shall be allow master to continue therein," the master, on intimating his consent, become to the apprentice's wages carned up to the period of the expiry of his it. There are clauses for authorizing registered mariners to break their as for the purpose of entering the navy, and these also are expressed in such if there were no such practice as that of impressment. The whole statut found shydered under the head Sexuer.

found abridged under the head SEAMEN.

INCH, in long measure, is the 1st of the foot. In this country it was subdivided into 3 barley-corns, but now more commonly into eighths or to

superficial measure, however, it is divided into 12 lines or parts, each parts exceeding an each second into 12 thirds. These are called duodecimals. INDIA (BRITISH). Under this head we intend to describe the territa East India Company in Hindostan, and the adjoining regions on the Asiatic noticing generally at the same time, however, the native states in those which are under British protection, as well as the few that still remain inde as our possession (with trifling exceptions in favour of Sinde and some 1 rowers) of the whole coast from the mouth of the river Indus or the Workship of the whole coast from the mouth of the river Indus or the Workship of the whole coast from the mouth of the whole coast from the mouth of the river Indus or the Workship of the whole coast from the mouth of the river Indus or the Workship of the whole coast from the mouth of the whole the whole coast from the mouth of the whole the whole coast from the mouth of the whole the mouth of the whole the whole the mouth of the whole the powers) of the whole coast, from the mouth of the river Indus on the W extremity of the Bay of Bengal on the E., enables us to exercise a sort of co dominion over the whole. These regions, comprising, with the foregoing er all Continental India, may be generally defined as extending from the Immountains on the N. to Cape Comorin in the Indian Ocean on the S., the Indus on the W. to the Burmese territories on the E.,—the extent am tion of the whole being as follows :-

	Area in square miles.	1
Presidencies of Bengal, Madras, and Bombay, in- cluding the acquisitions from the Burmese in 1826.	630,000	8
States under British protection.	550,000	4
Nepaul, Lahore, and other independent states,	177,000	1
Total	1.357.000	13

<sup>\*</sup> Exclusive of the recent conquests in Cabul and Afghanistan.

The Company's Settlements of MALACCA, PENANG, and SINGAPORE, and the Crown Colony of CETLON, commonly included in British India, are described under their ective heads; while under East India Company will be found an historical.

respective heads; while under East India Company will be found an historical, political, and financial account of that body.

The Geographical Fedures of India are distinguished at once by their grandeur and their writer. It is, as it were, an epitome of the whole world. Its vast plains present the double learness, the laxuriant foliage, and even the burning deserts of the torrid zone; the lower heights an surfaced by the fruits and grains of the temperate climates; the upper steeps of the Himmaleh as clothed with the vast pine forcests of the north; while the highest pinnacies are buried beneath the perpetual snows of the arctic zone.

The main body as it were of India,—the chief scene of her matchless fertility,—is composed of a plain, extending along the entire breadth from east to west, between the Brahmapotra and the lades, and reaching in point of latitude from the great chain of the Himmaleh to the high tablelend of the Southern Peninsula. It thus possesses a length of about 1500 miles, with an average length of from 300 to 400. With the exception, perhaps, of the country watered by the great twee of China, it may be considered the finest and most fertile on the face of the earth. Of this pennal character of the Indian plain, the province of Bengal presents the most complete and staking example,—no part of it being diversified with a single rock or even a hillock. The Ganges peans through it a continually widening stream, which, during the rainy season, covers a great when of the country west. All you the exception seembars of the country was a character of the Indian plain, the province of Hongal presents the most complete and siking cample,—no part of it being diversided with a nigde rock or even a hillock. The Ganges pears through it a continually widening stream, which, during the rainy season, covers a great state with its fertilisting inquadation. From this deep, rich, well-watered soil, the sun awakens as sheet unrivalled power of vegetation, and makes it one entire field of waving grain. Bahar, issue up the current, has the same general aspect, though its surface is varied by some alight strations; but Allahabad, higher still, is mostly low, warm, and fruiful, exactly like Bengal, itself of the river, the provinces of Oude and Robitiound, sloping grainally upwards to the mount issue, edgo a more cool and salubrious climate, and display in profusion the most valuable provides the Jammas more elevated, and neither so well watered nor quite so fortile. The Doab, the state of the Jammas more elevated, and neither so well watered nor quite so fortile. The Doab, the state of the Jammas more elevated, and neither so well watered nor quite so fortile. The Doab, the state of the Jammas more elevated, and childre so well watered nor quite so fortile. The Doab, the state of the Jammas more elevated, and childre so well watered nor quite so fortile. The Doab, the state of the Jammas and along the course of its tributary the Chambul, the ground is broken by eminence, was, as more luturiant; while the moderate could of its winter permits a crop of wheat or other hands and the summer is sufficiently hot to ripen one of rice. To the south of a summa, from the siling from the hills of Malwa and Ajmere; while, even amid its most level tracts, insulated fired, with the prediction of the production of the care of the summar of the production of the care of the summar of the production of the care of the summar of the production of the care of the summar of the summar of the summar of th

comprising the main body of Southern India. The south-western traci comprising the main body of southern inclus. In south-western trace—the driginal set of Mahraita power—forms a hilly country; but the central region, composing the once powerlakingdom of Golconda and Bejapore, comprehends extensive fertile plains, secured by their cleration from the scorching heats which affilet the territory along the coast. The extreme souther district, called the Carnatic, is divided into two table-lands, the Ballaghant and the Mysor, one siderably higher than those of the Decean, and on that account including a greater variety ellipate, soil and production.

siderably higher than those of the Decean, and on that account including a greater variety of climate, soil, and production.

Of the rivers, the largest have their source in the great northern chain of the Himmshi; and the rest, with few acceptions, in the table-land of Central and Southern India, which supported by the Ghauts. The following are the chief rivers of India and of the countries which border again, it, with their computed length of course. In Northern India, the Indias and its largest rise-tary, making together 2000 miles; the Ganges, 1300; the Brahmapootra, 1500; the Junias, 780; the Ganduck, 450; the Cosi, 300; the Gogra, 300; the Goomtee, 300; the Bowless, 381; the Stewn, 300; and the Chumbul, 500. In Southern India there are the Taptes, 460; the Netwals, 700; the Mahé, 380; the Saubermutty, 200; the Godavery, 850; the Kisma, 700; and the Cavey, 700.

Hetwit, 300; and the Chumbul, 500. In Southern India there are the Taptes, 460; the Nerballs, 700; the Mahé, 380; the Saubermutty, 300; the Godavery, 850; the Kistna, 700; and the Caver, 700.

The Climate of India, though for the greater part situated nearer the equator, is not so hot at that of Arabia or the adjacent countries. The course of the seasons is also more regular as constant, being mostly regulated by those periodical winds called Mossoons. The south-was monsoon,—the rainy acason,—commences with thunder and tempests in South-was monsoon,—the rainy acason,—commences with thunder and tempests in South-was the south-was the beginning of June, but later as we advance towards the north; in July the rains are at the height; they afterwards gradually abate till the end of September, when they depart amists some as they came. In the beginning of October a change takes place from the south-west to the north-cast monsoon. This monsoon is attended with dry weather throughout the Periodical rains, which last till the middle of December,—heat and drought on the other hand prevailed rains, which last till the middle of December,—heat and drought on the other hand prevailed part of the southers of the rains and the same of the rains and are host, moist, and repeate weather. The north-cast winds case about the beginning of March, from which time to the beginning of June the winds are trivials case and the last great all over the peninsula. The winds are chiefly from the south at this time in the Bay of Begul and on its shorts, and are hot, moist, and relaxing. In general, the healthy season is loids may be said to be from November to the setting in of the rains, and the unhealthy season is loids may be said to be from November to the setting in of the rains, and the unhealthy season is loids and begin of the rains and a short time after their termination.

The Inhabitants of India, although prominently distinguished from those of other parts of the world, are scarcely less wared among themselves than their soil and

The Productions of the Soil, for the most part, and especially those introduced into the European market, lear a very low value, compared to the same articles raised in the southern and tropical regions of America. This unfavourable distinction appears to arise less from any defect is the land, or even in the species of products, than from the imperfect culture, and the slovenly manner in which they are prepared. Rice is the food of every class except the lowest, and its productios, generally speaking, is only limited by the means of irrigation, which is essential to its growth. The ground is prepared in March and April; the seed is sown in May; and the produce respect a August. If circumstances are favourable there are other harvests,—one between July and Nevember, another between January and April; consisting sometimes of rice, but more comments of other grain, pulse, or cotton. In the higher territories, sloping upward to the Himmsleb, wheat and larley prevail. Holeus or millet is also largely cultivated on inferior lands, and as sometimes the chief food of the labouring class. In Guzerat some species of holeus are raised as considerable extent. But now the chief commercial product of India is opium,—an article produced almost exclusively in the central districts, especially Bahar, Benares, Patna, and Malea, a full account of which will be found elsewhere. [Optury.]. Cotton is also an article of great importance, being used for the clothing of a large proportion of the people. That of Dacca, selected for its muslims, is the finest in India, and perlaps in the world; but it is limited to a range about forty miles long and three broad, along the banks of the river Brahmapootra. Attempt were made to spread it by distributing plants in other districts, but without success. The largest The Productions of the Soil, for the most part, and especially those introduced into the Europe

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raised in the Doah and others of the upper Gangetic provinces, from which Bengal is straiy supplied; but the best qualities are found in the Nappore district, and in the I Burst and Bombay. These, however, have continued to be inferior to the American, a readered almost unmarketable by their foul state, being mingied with dirt and seed. ritions have been made by the Company to improve the quality; and, since 1829, they have their efforts, ordering experimental farms to be established, and sending out seeds of the and Egyptian species, also cleaning implements, particularly the American saw-gin. Its a appeared at first completely successful; but it was soon found that it shortened the appears on the whole, however, that European superintendence, with an improvement ive modes of cleaning and packing, has of late raised the value. Bilk is another material in the suppears of the suppears of the suppears of the suppears of the superior of the suppears of the suppea

I be lindis; and, though its actual culture is not so widely diffused as that of cotton, it bably be produced in almost any desired quantity. Cossimbuzar, Commercelly, and article extensively raised and consumed in India, chiefly in the form of sweetmeats; node quantity used has been estimated at 480,000 tons; it is grown chiefly in the upper a valley of the Ganges and in Guzerat. That used by the natives consists mostly of a in which the molasses are still included; and only a certain portion is manufactured in perfectly granulated. The variety drawn from different species of the palm is preferred the of India, being less costly, though coarser. Considerable exertions have been made glish to improve the manufacture of sugar; and the Otahelte cane, considered decidedly and generally grown in the West Indies, has been introduced. Tobacco has been / Europeans, and is in general use. The chief other products are,—indigo, extensively age the alluvial tracts of Bengal, bordering on the Ganges; pepper, raised amid the lis of Malabar and Canara; saltpetre, an article of which Bengal, from some peculiarity and climate, enjoys nearly a monopoly, being particularly abundant in the province of diving value to arid and steril soils unfit for cultivation; and wool, which was always though, till lately, of very inferior quality. In the territory of Bombay it has been by improved.

though, till lately, of very interior quanty. An one would be a personal by improved.

smallor regarding the mineralogy of India is defective. Coal exists in various places; remarkable field is that of the Damoda, a deposit worked in pits at a place about 40 of Raghunathpur, the produce of which is now consumed in Calcutta. Iron, copper, other metals, occasionally present themselves, but their produce is trifling. Precious pecially diamonds, are likewise found in certain districts.

sufficiency of India have enjoyed a high reputation from the earliest antiquity. The mataning a great number of inhabitants who are extremely poor, and a few who are y rich, a demand is created on the one hand for a great mass of coarse fabrics, and on for a small quantity that are exquisitely fine. To exhibit themselves in splendid robes a small quantity that are exquisitely fine. sepicitaries of India have enjoyed a high reputation from the earliest antiquity. The mataining a great number of inhabitants who are extremely poor, and a few who are yrich, a demand is created on the one hand for a great mass of coarse fabrics, and on for a small quantity that are exquisitely fine. To exhibit themselves in splendid robes rite object of oriental luxury; accordingly, the produce of the loom had reached a perwhich that of no other country, except Britain, and that very recently, could make even the third of the delicate and flexible form of the Hindoo, the pliancy of his fingers, and the sense with which they are endowed, even his quiet indefatigable perseverance, all render early fitted for this description of employment. The muslins of Dacca in fineness, the adother piece goods of Coromandel in brilliant durable colours, have never been sured yet they are produced without capital, machinery, division of labour, or any of those has give such facilities to the manufacturing skill of Europe,—the weaver being merely individual, with a loom of the rudest construction, consisting sometimes of a few branches have so wood roughly put together. The demand for these fine muslins and calicoes, how-within the last fifty years greatly decreased, owing partly to the fall of so many splendid sere alone remunerating prices could be obtained, but mainly to the competition of the state now meet a sure sale are those coarse cotton robes, woven in almost overy inland r the use of the common people. The sole other manufacture deserving of notice is k, which is also of great antiquity in India, and carried to considerable perfection, though equal to that of cotton. Handanas and other handkerchiefs, crapes and tafferas, are the high it is chiefly produced. The shawls of Cashmere, worked on the northern border of a the wool of a species of goat, are also highly prized in every quarter of the world.

sand Trade comprehends not only the intercourse between one portion of the British and another, and the trade of the la

mountains small horses and even goats are employed. In all the hilly districts porters are still more in use than any description of cattle. The charge for carrying goods by land in the plains averages about 56s, per ton per 100 miles; and, by the Ganges, about 2a per ton. Thus the cost of conveyance from Calcutta of London; and the rate of freight is three times as much on the Ganges as between London and Calcutta.—(Commerce, Money, and Banking of India,

the cost of conveyance from Caicutta to London; and the rate of freight is three times as men on the Ganges as between London and Caicutta.—(Commerce, Monry, and Banking of India, p. 22.)

The source of the internal trade of India is, like all others, the difference in the character of the productive industry of the several countries and districts carrying it on. The principal article are corn, cotton, oil-giving plants, and sugar, salt, indigo, opium, silk, tobacco, saltpetre, drags, hides, lime, and timber. By far the greater part of the salt is produced on the coast, or imported landways from foreign countries; it is chiefly paid for in corn. The cotton, sugar, and other articles are paid for either in the tropical productions of the coast, or in foreign commodities, principally consisting of the areca-nut, spiceries; the metals, iron, zinc, tin, copper, and lead; wollens and cottons. Until lately the whole inland trade of British India was subject to transit duties. These have been wisely abolished within the Hengal provinces; and if they are not, outsite the discontinued in our other possessions, where their operation is known to have been still now permicious. There remain for abolition the monopoly of the manufactures and calle of salt, and of the culture of the poppy, and the preparation and sale of opium,—imposts which yield as so noal revenue of about two millions.

The External Trade of India is carried on with the following countries, which are given is the order of their relative importance:—Great Britain, China, Persian and Arabian Golfs, Easter Islands and Peninsula, France, United States, other continental nations of Europe thas Praso, Cape of Good Hope and Mauritius, South America, and Australia. An account of the course into at the three principal ports is given below; but there are no public documents which sfired a comprehensive view of the whole amount of the foreign imports and exports. In the work homeferred to, however up. 30, the quantities and values of the staple articles of foreign t

### QUANTITIES of the Principal Articles of the Produce and Manufacture of India Imported into the United Kingdom from 1834 to 1839.

	1834.	1835.	1836.	1837.	1838.	1839.
Cotton wool	32,920,865	41,429,011	75,949,845			47,179,93
Cotton goods pieces	2681,877					1,387,54
Raw silk	375,934	382,002				
Indigo the	3,616,022		7,222,331	5,721,554		4,504,2
Lac, shellac	1,637,518	1.708,338				
Sugarcut.	101,997	137,575	171,757			
Pepper			6,777,892			9,000,8
Saltpetre	257,680					
Ricecet.						419,2
Castor oil	685,457	1,107,115	972,552	957,165	837,143	916.3

The chief other articles are sheep's wool, coffee, ginger, rum, gums, drugs, and skins

# DECLARED VALUE of Articles, the Produce or Manufacture of the United Kingdom Exported to the Territories of the East India Company and Ceylon in the same

	1834.	1835.	1836.	1837.	1638.	1839.
V.	£	±	£	£	£	£
Apparel, &c	27,646	41,502	67,921	50,608	61,945	77.72
Arms, ammunition	59,000	53,769	46,985	54,259	46,062	74,597
Beer, ale	52,049;	64,381	82,635	82,124	75,544	110,40
Cotton manufactures	959,221	1,368,954	2,020,343	1,558,693	1,805,449	2,314,754
Cotton twist, yarn	315,583	432,821	561,878	602,293	640,205	690,916
Glass wares	77,002	109,702	129,796	100,641	84,909	74,398
Iron, steel	104,340	144,796	134,893	137,294	137.707	190,460
Hardware, cutlery	48,756	60,838	86,671	79,141	60,363	70,677
Brass and copper goods	345,561	316,120	350,292	328,547	303,132	329,36
Machinery.	35,992	12,524	7,550	7,402	29,869	75,94
Linen manufactures	17,238	21,805	40,481	32,155	36,240	57.634
Woollen do	25,697	216,300	324,670	225,679	204,900	190,000
Other articles	539,604	349,180	431,714	353,939	390,631	491,700
Total	2,578,569	3,192,692	4,285,829	3,612,975	3,876,196	4,748,60

Of the articles not specified the chief are plate, watches and jewellery, books and stations?. earthenware, lead and shot, coals, leather and saddlery, silk-manufactures, and tin-wares.

sturns for 1840, so far as published, are still more favourable; the declared value of British and manufactures exported amounting to no less than £6,023,192; and the imports of rovol to 76,70,295 lbs.; while in 1841 the latter were again increased to 87,465,1844 lbs. commercial intercourse between Great Britain and Hindostan, though thus considerable, is believe, of small amount compared to what it is destined to become. Hitherto, with some sceptions, there has been a strange propensity on the part of our statesmen to subject India and great diadvantages as to trade, and pertinaciously to refuse to treat it as a member appear on some first of the state of the West. This describes the state of the west of the west of the west of the trade of the west of the Company (Lords Report on Petition of E. I. Company, 1840: Par. Paper, No. 335).

The period of the west of the wes sturms for 1840, so far as published, are still more favourable; the declared value of British

ia, the capital of Bengal, and seat of the supreme government in India, is situated in lat.

and long. 89° 17° E., on the east side of the Hoogley, one of the branches of the Ganges,
bulles from the sea. It extends nearly 4 miles along the river, with an average breadth

The northern quarter, or the Black Town, inhabited by the native population, constrow, dirty, unpayed streets, chiefly of much hovels; the whole deep, black, and dingy,
ing a complete contrast to the front parts possessed by Europeans. These last generally

ly consisting of dividends on India stock and debt, pensions to retired officers, claims it of Queen's troops in India, charges of home establishments, and stores exported.

present handsome detached brick houses, which, being stuccood, have so elegant an appearance that Calcutta is sometimes called "the City of Palaces" and "the Indian Corinth" The supendous fortification of Fort William is situated about one-fourth of a mile below the twa; and the intervening space, called the Esphanade, contains the magnificent residence of the governgeneral. Adjoining the esphanade and the river-bank of the city is the "Strand,"—a quay stending between 2 and 3 miles, and contiguous to which there is anchorage for ships of 600 tons; whise Diamond Harbour, about 30 miles below, is sufficiently deep for the largest vessels. The accust the port is intricate, owing to shifting banks of sand and mud; but this disadvantage is enveloped by its ready intercourse, through the Ganges and its tributaries, with the richest asked populous regions of Hindostan, and which, joined to its being the place of chief cort of civil an illustry functionaries, have rendered Calcutta the principal commercial emporium of the sat.

The external trade of Calcutta is exhibited in a series of tables, originated by Professor Whea, and, since his departure, continued by Mr Bell. From these have been drawn up the following progressive view of the imports and exports since the opening of the trade.

	Imports.		Exports.					
	1514-15.	1827-28.	1837-38.		1814-15.	1827-28.	1837-58	
	£	£	£		£	£	£	
Copper and nails.	196,620	399,208	294,840	Cotton piecegoods	849,560	275,616	69,68	
Iron)		61,347	f 96,154	Silk do	4000	251,890	378,78	
Ironmongery	37,042		18,193	Cotton	456,066	326,286	186,1	
Lead	4,531	17,695	18,107	Silk	331.271	855,398		
Tin	24,769	34,580	56,593	Indigo	724,934	1,917,160	1,124,7	
Tutenague	80,206	****	****	Sugar	211,469			
Quicksilver	12,516	2,949	769	Saltpetre	19,264	148,799	263,2	
Spelter	****	119,574	25,418	Grain	135,956	246,614		
Madeira wine	96,150	15,347	4,700	Flour	****		6,4	
Claret	55,660		21,600	Opium	917,650	1,210,680	2,129,2	
Port	36,606	11,126	4,414	Castor oil		****	12,5	
Sherry, Cham-		1000		Ginger	****	2,898	22,0	
pagne, &c		41,330	36,996	Borax	****	1,847	9,8	
Spirits	33,240	50,568	18,743	Lac, lake	19,473	85,288	40,3	
Malt liquors		36,062	48,009	Shellac, &c	12,680		109,7	
Woollens	9.941	268,516	94,406	Shawls, &c	9,662		16,7	
Cotton piecegoods	44,481	561,404	632,959	Bengal rum			7,5	
Cotton yarn, &c.,	1111	188,484	512,256	Gunny bags	****	17,200	38,7	
Haberdashery, &c.	18,070		50,569	Hides, skins	****	****	86,5	
Books and Sta-		4.444		Safflower		****	91.8	
tionery	14,705	47,226	49,609	Linseed	****	****	9.1	
Glassware	28,640			Sundries	150,615		197.	
Hardware, cutlery,	20,040	2,100	20,07	Re-exports	233,218		334,5	
&c	2170	30,747	33.731		modulo	minima		
Jewellery		68,620			4,086,272	5 959 710	6.479	
l'aints and oil	****	37,859		Treasure	15,463		31,	
Groceries, &c	18,053				20,400	4201000	-	
Timber and spars	50,950				4,101,735	6 400 800	6.504	
Cordage and coir.	16.166		6,531		4,101,700	10,200,000	delines.	
Tea & China goods								
Pepper and spices	41.720	53,900						
Coffee		10,000	9,628					
Salt	57.5	2.11	134,901					
Sundries	299,062	426,508	590,836					
Treasure		2,799,756 1,352,969						
Total	2,242,687							

In these tables we observe a general increase, and likewise remarkable variations respecting particular articles. In the imports, cotton stuffs and varn have been, the former nearly, the later wholly, created under the free trade; and they now form by far the most considerable brasebs. Woollens have varied strikingly. Wine has been materially diminished, and at the same time a great alteration of taste exhibited. Madeira, formerly the lavourite beverage, is now only introduced with the view of being returned to Europe, improved by the climate and voyage. Port too, and even claret, have been largely superseded by sherry, champagne, and other white wise Among metals, there has been a steady demand for copper, which is the material used by the natives in making cups and vessels for water. Iron, lead, and tin have much increased. The tutenague of China has been superseded by spelter or zinc, which is cheaper. Timber and coring fell off during a certain period, owing to the discontinuance of shipbuilding in Calcutta, but the former has materially revived.

fell off during a certain period, owing to the discontinuance of ampounding in Cascutas, particular former has materially revived.

In regard to exports, it is impossible not to remark the great diminution in cotton piece goods, which, in the first year, ranked second only to opium. This drug, with indigo, sugar, sampers, and lac-dye, have all considerably advanced. The trade in hides did not exist before 127.

The following table shows the course of business in respect to the countries with which it is conducted, comparing the years 1816-17 and 1827-38. The first has been chosen on account of the interval which had then elapsed after the opening of the trade, during which different nature attempted to establish an intercourse with India, which several of them, however, have been arable to maintain.

	1810	6-17.	. 183	37-38.
ļ	Imports.	Exports.	Imports.	Exports.
-Britain	£805,111 12,192	£1,380,696 29,513	£2,052,833	£2,701,358
	13,249	83,299 1,464	103,791	221,806
l		70.831	3,993	10,673
al	36,763 62,840	463,453 125,049	87,359	115,439
r Coast.	4.518	18,995 378,520	8,387 170,938	5,039 277,122
es, &c	16,873 91,079	9,673 443,277	13,259 85,949	4,733 157,387
<b>20</b>	317,038 85,949	1,067,896	122,464	2,054,378
and Malacca	133,436	93,857	187,039 1,856	382,523 14,714
iolland	5,982 33,187	33,850 15,536	2,434 68,150	32,665 141,547
-Mauritius	18,925 61,049	125,066 204,643	2,028	154,905
nd St Helena	3,365	34,044	13,405 5,951	55,670 20,192
.—South	6,243 96,710	169,495 599,825	23,639 32,321	2,019 120,737
	£1,879,600 3,819,126	£5,498,700 16,900	£2,985,789 1,064,161	£6,472,907 31,688
Total	£5,698,726	£5,515,600	£4,069,950	£6,504,595

ble, too, suggests some interesting observations. The intercourse with Portugal and tich was at one time very extensive, has entirely ceased. The wines of the former are in fashlon, and the activity of British merchants enables them to supply these countries an produce more cheaply than by their own direct navigation. The same appears the pard to Holland and the other northern states, except to a small extent with Sweden. one, among European powers, holds a considerable and increasing traffic; receiving inserte, and lac-dye, and giving her wines with a large balance in money. The trade has ted with the United States, which produce no commodities suited to the Indian market, hange for the indigo and silk can give only buillion or goods procured elsewhere. South again, has fallen aimost to nothing. In respect to China, the imports are small and fashing, the exports large and increasing. The latter consist chiefly of opium and cotton, for which are received tea, ornamental goods, and quicksilver. From the Eastern e imported the gold of Borneo and Sumaira, spices, tin, drugs, now almost entirely ingapore. From Coromandel are obtained chanks, an ornamental shell much used in ottons, and silks; from Malabar, teak-timber, coir for cordage, cowries from the Malmoth the Arabian and Persian Gulfs, almonds, dates, coffee, pearls. These different have not increased, but rather diminished; and it is stated that a direct trade has been the relation and many of those places with which intercourse was formerly carried on Salcutta.

sowmit was track and are re-	ie willounie or	tue unports and expo	Les or sern	eequent years:
1838	.39.	1839-40.		1840-41.
mports£4,14	0,579	. £5,065,918.		£5,867,767.
Exports6.48	0.080	. 7.040.611.		8.369.329.

BOMBAY.

7, the western capital of British India, is situated in lat. 18° 55' N., long. 72° 53' E., on and of the same name, separated from the mainland by a narrow strait, and connected arger island of Baleste by a causeway; pop. 230,000, of whom 13,500 are Parsees. It y fortified, particularly towards the sea, and its harbour is the finest in India, being unbrasfety; while it is the only important one where the rise of tide is sufficient to allow attorn of docks. The buildings connected with these docks are greatly admired for itsetural beauty; and the slips and basins are calculated for vessels of any size. They the fort, and, though the property of the Company, are entirely under the management s, by whom many large vessels, including frigates and line-of-battle ships, have been teak-timber, supplied from the forests of Malabar and Guserat. The Parsees are also pal preprietors and merchants on the island, and a great part of the capital even of houses is supplied by Parsee partners. de of Bombay is very considerable. The great export of Indian cotton to England is port, to which the cotton from Comrawattee and the Deccan, formerly carried to Calmiraspoor, is now brought. About two-thirds of the whole trade between India and far as export is concerned, is now also carried on from Bombay [Cuina]. The goods time comprise principally opium and cotton-wool. The imports from the United King-

dom prints principally of Bertich manufactures and metals, the greater part of which, with sage in it ment a class may be come of Bengar and China, are re-exported in small vossels to all the point of the victors and of the Ambian and Persian Guifs,—the returns being made a converted and in the attraction of and grant from the northern points of India; from the outh, not not need, now, to the compact, ones, and constructs and from the Arabian and Persian Guifs, have also integer pears. This coffee, grant-arabia, copal, myrrh, olitanum, biddiss, assuments, modefinite, it was and could be a grant-arabic copal, myrrh, olitanum, biddiss, assuments, modefinite, it was and could be a persian eligible. The exports to Great Britain consist of Persian eligible in the work squeez, grants, and from the Bengal are timber, coir, cocco-outs, mahil-weel and new colleges.

but newdo, speed, sums, and frugs; most to Bengal are timber, coir, occos-mits, model west and struct with Courts Asia, owing to the unsettled state of Afghanistan and the bary direct level by the America of Soble at the nouth of the Indus, has hitherto been companied; midner, laying need to thread by means of a techous and expensive land-route through bear. For this recent sevent schools by the comments of a techous and expensive land-route through bear and sevent schools by the comment of the sevent schools bear and the navigation of the lade by the comment in the year 18-50, the innerest me Bendary amounted to £3,76,730 value in merchanis, and £1,34,35, the commodities were chiefly from—the United Kingli and 1,44,05,65; Bengal, £33,86; Am or and Persan Guide, £23,74,15. The commodities were chiefly from—the United Kingli and 1,44,05,65; Bengal, £33,86; Am or and Persan Guide, £23,74,150; Am or and Persan Guide, £15,740; the treasure was broady and as wholey in michanic £3,05,03; United and Sinder, £15,740; the treasure was broady and the second of the second and the second of the second of

of the imports in 134, 41, 21, 46, 3, were from Britain,—the increase being chiefly is plot

goods.
The shipping entered inwards in 1837,33 amounted to 202 vessels, burthen 91,187 tons. Of the tunnage, 87,001 was under British colours, including 38,880 from the United Kingdom.

Managas.

Mairas, or Fort St Goorge, situated on the Coromandel coast, in the Bay of Benzal, h is 13° 4 N., and bree so 16° E., is the expetal and principal commercial city of Southern Iosis; pop. 461,600. It possesses to harbour, but only an open readstead, ill adapted for unds he consequence of the rapid current which runs along the coast, and the violent surf which beausgishe shore. This last is so darker us that ordinary ship boats do not approach beyond the left of the surf, where their lading is transferred to a peculiar kind of Madras boats, which yield the stock without breaking when thrown upon the beach. The whole of the town is inhabited by natives, except one dark is now sure reside in surface, but the surface part reside in surface, houses the strategy of Madras is much less extensive than that of either Calcutta or Rombay. In the trade of Madras is much less extensive than that of either Calcutta or Rombay. In the trade of the year 185-307, the latest published, the imports in that year are stated to amont to £10.56, 331 value in merchandies, and £45-632 in treasure; in all, £1,512,503. The former was chiefly from the United Kin 2600m, £271,352; Benzal, £200,853; Rombay, £155,133; Pag. £133,009. Ceylon, £44,216; France, £25,484, and French ports in India, £36,672; Transova, £38,412; Transova, £36,672; Transova, £36,673; Transova, £36,673; Transova, £36,673; Transova, £36,673; Transova, £36,700; China, £17,470; Pennar and extract the same period amounted to £2,220,735 value in merchandies and £37,670; Intendent from Bonday, £70,624; China, £470; Pennar and castever; total, £2,782,475. The good was an elastify to Bonday, £70,624; China, £470; Bonday, £71,407; Pennar and extract the treasure was sent mestly to Bonday.

£116.630; the treasure was sent mostly to Bombay.

## MEASURES, WEIGHTS, MONEY, BANKS, DUTIES, &C.

MEASURES AND WEIGHTS the corge of cloth is 20 pieces; the Bench common cast or mile = 2000 yards. [Coss.]

These vary greatly in different districts, and the only general standards are the weights derived from the new tola or sicca, of late used in 30½ biggains = 10 Imp. acres.

The biggain of 20 cottains = 1600 sq. yds.; and the Company's tables of duties. These weights are as follows.—

Bruttees = 1 musha = 15 troy grains.

The factory maund of 40 seers, or 640 chinds are as the bazar maund, similarly divided. = 20 tols = 1 seer = 2½ lbs. two, or (2005) maunds.

are a longwa.

3 ruttees = 1 musha = 15 troy grains.

12 mushas = 1 tola = 19 troy grains.

2 cwt.; 1

2 mands.

82 fb.

Botha flac nearly 2 lbs. 142 drains avoirdupols.

Bomba BO tolas

40 seers = 1 maund = 100 lbs. troy, or 827 lbs. avoirdupois.

The maund of 80 tolas to the seer is thus almost exactly equal to the Calcutta bazar maund; in the latter the seer is reckoned at 100 siccas, is

The mained of 80 toles to the seer is thus alternative equal to the Calcutta burnar manufat.

At Surat, the candy of 20 manufa, such & the latter the seer is reckoned at 100 steers, etc., etc. estimating however each sieca at 1796 troy grains.
Grain is usually sold by weight through at
India, as also liquids, except at Calentta, Madras, and B onbay, where wines and spirits are sold by Imperial measure.

Bombay .- The guz = 27 inches.

The maind of 40 sects = 28 lbs. avoird; the candy of 20 mainds = 5 cwt.; reckened for grain at 25 Winchester or 244 lmp. bushels.

see in 1835, and the only one now minted is see "\* Company's "rupes," containing 180 troy mains of silver, 91s per cent, fine (termed 91 06 total), or 165 grains of pure silver, and worth strinsically is. 104d., though commonly esti-mated at 2s. The other silver coins are double, alf, and quarter rupees. Smaller payments are sade in copper pice, or in little shells called owries. [Cownes.]

owries. [Cownus.]
The Company's rupee is declared to be in value equal to the Madras, Bombay, Furuckabad, and Surat rupee, and to 15-16ths of he Calcutta sices rupee. This last coin (weight heads) when the country of necessand, and Surar rupee. and to 15-16ths of the Calcutta sices rupee. This last coin (weight 191916 grains silver, 91-66 touch, or pure 15921 grains) is intrinsically worth is. 113d. Formerly prices in Calcutta were sometimes reckneed according to an ideal standard, called the current rupes, 116 of which = 100 S. R.; the difference per cent. being termed batta. The principal cionis the new mohur of the same weight and fineness as the Company's rupee, and worth 28, 24d.; it is a legal tender for 15 R.; the Calcutta mohur, of 204 71 grains, 91-66 touch, worth £1, 13c. 24d., is a tender for 16 S. R. Gold, however, being undervalued at these rates, is not demandable in payment, and is rarely in circulation. Silver is, therefore, the general medium of exchange and standard of value.

A tag is 100,000 rupees, or about £10,000; a

A lac is 100,000 rupees, or about £10,000; a rere is 10 millions of rupees, or £1,000,000; a

ar is 100 erores

In Indian notation, large sums are divided into periods of two figures only, except the last three: Hence a sum containing nine figures is pointed thus, 56,84,93,327, and read fifty-six crores, eighty-four lacs, ninety-three thousand, three

Sundred, and twenty-seven.

Exchanges.—Bills on London are commonly dismant at Calcutta, Bombay, and Madras, at 6 months sight, or 10 months date; the usual fluctuations being from 1s. 11d. to 2s. 14d. per fluctuations being from 1s. 11d. to 2s. 14d. per fluctuations of the perfect of the p Company's rupee: the average rate (excluding interest) at which the Company have of late pears realized their remittances is 2s. per rupee. Bills between the different presidencies are usually drawn at 30 days' sight

BANKS, &c.

The banking business, in the hands of British abjects, has presented some peculiar forms, and udergone considerable vicissitudes. In Calutta, it centred long in six great houses, with thich the members of the public service lodged imost all their savings, and, receiving interest 10 per cent., were in no haste to transfer their somey to Britain. Deposits were thus accumulated to the amount of many millions, for which dwantageous investment was found in advances o indigo planters, shipowners, and others; also yacting as agents, and carrying on mercantile most all their savings, and, receiving interest of the public service lodged their savings, and, receiving interest at 10 per cent., were in no haste to transfer their accept to the samount of many millions, for which conserve the Striain. Deposits were thus accumited to the amount of many millions, for which dvantageous investment was found in advances indigo planters, shipowners, and others; also by acting as agents, and carrying on mercantial carry shells to the value of £15, which peculations of their own. By these means great reality was accumulated; but after 1814, when the transaction 1-36th, which it is supposed many he trade was thrown open to the public, the samkers, mable to invest their deposits with the same advantage as formerly, disposed of the ransaction 1-36th, which it is supposed many yield them in the year 300 per cent.; but this is man advantage as formerly, disposed of the main source of profit, however, among the native bankers, arises from making advances, are step, which could not be made available when a semand for money arose. Yet no alarm was actions with persons in good credit, the ordinary sken until the failure of Palmer and Co. in 183; and even then confidence was not wholly charge is made on loans to the agricultural popolithdrawn from the other houses, who continued a struggle on several years, meeting that the beginning of the season, receives on

wird.; and the candy of 20 maunds = 500 lbs. mands gradually made for the deposits lodged with them by raising money in every mode, selling at ruinous loss, and mortgaging all descriptions of the selling at ruinous loss, and mortgaging all descriptions of the selling at ruinous loss, and mortgaging all descriptions of property, till, at length, when they actually fell, there remained for the general creditors was assimpted in 1835, and the only one now minted is a "Company's rupes," containing 180 tree in the Calcutta Monthly Journal for Feiger and a strength of the selling property also, seemingly on precise data, gives the following statement:—

Palmer & Co				£2,600,000
Alexander & Co.				3,440,000
Macintosh & Co.				2.470,000
Ferguson & Co.				3,260,000
Colvin & Co				. 1.210,000
Cruttenden & Co.	•	•		1,350,000

Of this sum only a fourth, according to supposition, being paid to the creditors, there remained upwards of £10,000,000 of loss.

position, being paid to the creditors, there remained upwards of £10,000,000 of lose.

The accommodation now derived from banking is limited, though increasing. The Bank of Bengal, founded in 1809, a fifth part of whose stock is held by the Company, now possesses a capital of £1,000,000. It has a local charter, and issues notes, which are taken in revenue payments. The Union Bank of Calcuitts, formed chiefly by partners of the lapsed private firms, has now a capital of £300,000. Both, it is said, intend to form branches in the interior. At Agnathere is one of £200,000, chiefly establishment for the servants of the Company. The Bank of Madras is a small government establishment for the convenience of the local authorities; it is now being enlarged. At Bombay a bank was lately founded, nearly on the same footing as the Bank of Bengal. The shares of all these banks are now at high premiums; and another called the Bank of Asia has been recently (1841) projected, with a capital of £1,000,000, and having the general management vested in a Court of the property in London, after the mannes of the the general management vested in a Court of Directors in London, after the manner of the British North American and other colonial banks. A joint stock bank at Madras is also

projected.

The following were the rates charged by the Bank of Bengal in September 1841:—Discount on private bills, 3 months, 8 per cent. Discount on government and salary bills, 6 per cent. Interest on leave on recover

on government and salary bills, 6 per cent. Interest on loans on government paper, 6 per cent. Among the natives, paper-money does not exist; and yet banking in certain branches is an extensive occupation. One of its functions is to transmit money by bills of exchange, called \*Acondets\*, mostly of small amount, which are very well managed by the native bankers, or \*hrofts\*. All small payments, as already noticed, are made in conner. or in coverie shells of above 8400 to

readit seed-core and subsistence till the next ing: if the goods (saving option and salt) are hardest, the produce if which gives into the hands re-exported in the many slap, without long of the money-lender. He has usually indeed at larded, no duty is enighbe, are until a rate of at least to per cent. There we have the runtum rate of at least to per cent. The is 3 per cent, by foreign vessels, 6 per ent; a minifart are also obtained to have reconverted to surrious ear comparatel, and indeed to cast test, by the risk of lowing the principal: 3 annua per seer; Bengal wound slik, to 3 be it when this is avoided, and a large bushess the this is avoided, and a large bushess the this is avoided, and a large bushess map per seer; those, one of which when the this is avoided, and a large bushess may be seer; business, because of times are accumulated. Several nature barkers in Calcutus, Benares, and foreign vessels. Builion precious stones, king of the produce of the contraction of the produce of America, and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in Europe or America; and sugar and run, if exported in the first and the produce of America and sugar and run, if exported in the first and the produce of America; and sugar and run, if exported in the exported in the many per and the produce of America and sugar and run, if exported in the produce of America and sugar and run, if exported in the produce of America and sugar and run, if exported in the produce of America are sugar and run, if exported in the produce of America and sugar and run, if exported in the pro

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sales, are free; also cotton-wool, if experted is Europe or America; and supar and rum, if experted is Europe or America; and supar and rum, if experted to the port duty on so do brought in British, vessels is Governor in Council, May 20, 1836.)

To per cut, on marite stores and metals of British to chainly produce or manufacture, in British to chainly produce or manufacture, in British to chainly produce or manufacture, in British vessels, 3 per cent; on woollens, do. do. 3

salt , are re-exported within two years of land-

INDIA (DANISH) is limited to the two petty settlements of Scrampore in

Bongal, and Tranquebar on the Coromandel coast.

Scrampore is situated on the Hoozley, 12 miles N. of Calcutta; pop. 13,000. It has little of it trade, but is calcibrated as a missionary station, especially of the Baptists.

Tranquebar, a seap r and small territory on the Coromandel coast, is situate at one of its mouths of the Cavery, in lat. 11 '1' N. long 76' 55' E., about 143 miles S. from Madras. It will purchased from the Rajah of Tanjor in 10.16; pop. 20,000. Accounts are kept in rupes; miles maund weighs 68 lbs. Danish, or 744 lbs. avoird.

The trade with the accelerate area for miles in the bands of the Panish Even Valle Commit.

The trade with these settlements was formerly in the hands of the Danish East India Commo-on exclusive body which was dissolved in 1838. In their hands it was very inconsiderable, will now probably be increased.

INDIA (DUTCH). [Java. Eastern Islands.]
INDIA (FRENCH), according to Malte-Brun, comprehends Pondicherry Carical, with their dependencies on the Coromandel coast; Yandon and its pendencies, with the factory of Masulipatam in the Northern Circars; Chaden nagore and its territory, with Gorette and some other factories in Bengal; and Mahe, and factories at Calicut and Surat on the western coast. These are almost all inconsiderable and declining places. The principal is Pondicherry, the did seat of government.

Pandicherry is situated in lat. 11: 57' N., long. 79° 54' E., 85 miles S. W. of Madras ; pop Pondicherry is situated in lat. 11° 5" N., long 73° 34° E. 25 miles S. W. of Madras; pop 40.00 The town is handsome, and, though destitute of a harbour, possesses a tolerable roadstead. Trade. Notice, is dull.—the British fiscal regulations being adverse to intercourse with the interior. Expusively, the state of the

INDIA (PORTUGUESE) comprehends Damaun, Din in Guzerat, and Goa; the last having a territory 40 miles in length by 20 in breadth, being the only place of consideration.

place of constoerration.

Goa, in lat. 15: 28' N., long, 73' 51' E., is situated on an Island of the same name, at the most of the Mandona. 25' miles S. S. E. of Bombay. It was made by Albuquerque (by whom it we captured in 151') the capital of the Portuguere possessions in the East; but it is now sawly super-sedel by New Goa, or Panjim, situated 5 miles distant on the seashore, and p weeking we of the best harbours of India; pop. 20,000. This port, though formerly the centre of eastern comerce, has now only an inconsiderable trade with the mother country and the Portugues stiffements in China and Africa. Imports, chiefly piece goods, raw silk, ivory, sugar, woolean, glass and some other European articles. Exports, hemp, betel-nut, cowries and toys, beads, &c. for Africa.

Accounts in Goa are kept in pardos, each divided into 4 good or 5 had tangas, also into 240 good or 3 to laid reas; the pardo is equal 2s. 5d. nearly. The candy of 20 maunds = 4:5 lbs. avord, estimated in grain at 14 Winchester bushels. The other measures are Portuguese.

INDIA RUBBER. [CAOUTCHOUG.]

ish tre clottal produce or manufacture, in British versels. 3 per cert; on woollens, do. do. 2. The general rate of export duty is also, as a per cert; coffee in British versels, 75 per cert; Calcutta, 3 per cent, or country articles as a tex, wines, lequeurs, and spices, do. 1: per cert; British versels, and 6 per cent, when is ferge spirits do. 6 annas per Imp, gallon; buildon, precedules to the spirits do. 6 annas per Imp, gallon; buildon, precedules to the spirits do. 6 annas per Imp, gallon; buildon, precedules to the spirits do. 6 annas per Imp, gallon; buildon, precedules to the control of the duties are levied on the market value of America in Brit ah versels, buildon, production of do. 11 or, and the while are returned, by a pass, free; opium not certed by a William and prohibited.—(Act of Council, January 3, 183) and the are returned and prohibited.—(Act of Council, January 3, 183) and the area of the council of

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INDIGO (Du. Fr. & Ger. Indigo. It. Indaco. Rus. Krutick, Indigo. Sp. adil), a fine blue dye extracted from various species of Indigosera, principally to I. timeteria, a knotty shrubby plant commonly propagated annually by seed. In indigo plant has been called "the child of the sun;" and a soil of the first appear of fertility, as well as a hot climate, are required to raise it in perfection. In grounds formed by the alluvial deposits of the tropical rivers have been found y experience the best adapted for the purpose. The dye is extracted from the last by suffering it to ferment with water; during which it undergoes chemical hances that ultimately cause its deposition in the form of a blue feculent subname that ultimately cause its deposition in the form of a blue feculent subage, which is collected and dried. Indigo, as met with in commerce, is in square
as, or cubical masses of a deep blue colour. However carefully prepared, it
rays contains a considerable amount of impurities, the relative quantity of
as being ascertained by its specific gravity, which is light in proportion to its
thy. Mr Brande estimates the general amount of colouring matter at only 50
result (Chemistry, p. 943). In choosing indigo, the large regular-formed cakes
add be preferred, of a fine rich colour, externally free from white mould, and
a clean net shape: when broken, the fracture should be of a bright purple tint. a clean net shape; when broken, the fracture should be of a bright purple tint, a compact texture, free from white specks or sand, and when rubbed should have thing copper-like appearance: it should swim in water, and when burnt by the that shades of colour. The principal shades are blue, which is the best, violet, copper colour; and these are again subdivided into fine, good, and middling. The indigo crop is subject to very great vicissitudes, both of quantity and quart; this leads to corresponding finemations of price; and it has been observed

of all the productions that have been made objects of commercial speculation,

keely any has been a more fertile source of bankruptcies.

The chief localities of the indigo plant at present are Bengal and Guatimala, such of late years the exportation from the latter has been materially checked the disturbed state of Central America. In the early period of our occupation Idia, indigo formed a leading branch of the Company's trade; but the rude thats of Europe by the more skilfully prepared drug of America and the West indian process of manufacture was tradaced into Bengal, and the directors having relaxed their prohibitory system har as to permit the application of British capital and skill to the cultivation of belant on the alluvial depositions of the Ganges, the exportations were grandly increased, and the American and West Indian article almost entirely driven the market. The manufacture was also introduced into Oude and the other the market. The manufacture was also introduced into Oude and the other with-western districts of the great Gangetic plain; and in later periods into some fits Madras provinces,—into Java, and into the Philippine Islands. The indigo reduced every where else is, however, very secondary both in quantity and quality a that of Bengal and Bahar, the soil and climate of which seem to be peculiarly against to the plant. The average annual supply and consumption of indigo at result may be estimated as follows:—Supply: Bengal provinces, 34,500 chests, and nearly 120,000 manufas, or 9,000,000 lbs.; other countries, including Madras and Gratifuels 850 chests, total 43 (00 chests, of this there is consumed in the Grastimals, 8500 chests; total, 43,000 chests. Of this there is consumed in the lated Kingdom 11,500 chests, or about 3,000,000 lbs.; France, 8000 chests; Germyand rest of Europe, 13,500 do.; Persia, 3500 do.; India, 2500 do.; United States, 600 do.; other countries, 2000 do.; total, 43,000 chests, or upwards of 11,000,000.

The consumption of late years has not increased in a ratio corresponding • the expansion of manufactures,—a circumstance which seems to be attributable artly to the less common use of blue cloth, and partly, perhaps, to the introducs of cheap substitutes suggested by the advanced state of chemical knowledge. The quantity imported into the United Kingdom was, in 1820, 5,089,292 lbs.: in 18, 6,793,631 lbs.; in 1830, 8,216,440 lbs.: in 1835, 4,168,395 lbs. In 1840, the perts amounted to 5,831,269 lbs.; and the quantity entered for home consumpations. Upwards of 4-5ths of the imports are from the East Indies, permainder chiefly from the West Indies, Guatimala, Peru, and the Philippine

dands. The surplus imported beyond the quantity consumed is re-exported to creany, Russia, Italy, Holland, and other parts of the continent of Europe. a Calcutta.

The following shows the prices in bond of the different kinds of indigo in the pendon market according to Prince's Price Current of September 17, 1841.

Guatimala & Caraccas s.						
Floras	9	to	7 7	0	1	Bengal ordin.violet and copper 10.5 6 to 5 9
Sabres5	3		. 6	- 6		Oude good and fine 4 6 . 5 6
Cortes						Low and middling
Bengal fine blue	9		. 8	3	1	Madras good and fine violet and
Fine purple and violet8	3		. 9	0	) i	blue 3 6 3
Good do7						Ordinary & middling do 1 10 5 0
Middling						Java
Copper fine						Manilla good & finenone.
Good and middling	10		. 7	3	, 1	Ordinary and middling 9 4 9
						and in cooks of accuse lines seven ista to

The American indigo is generally enclosed in sacks of coarse lines sewed into an ox hide, a kind of package which is called a seron, and contains usually about 250 lbs. The East Indian is in chests of about 3½ factory maunds, or 260 lbs. INDORSATION: INDORSER. Indorsation is the assigning of a negotiable document, such as a bill of exchange or promissory note, by a writing on the back. The person who assigns is called the Indorser, the person in whose favour the assignation is made, the indorsee. Indorsement, in its full and common acceptation, conveys to the indorsee all the rights previously existing in the indorser, with the addition of a claim against the indorser himself. To enable this to be accomplished, however, with an English or Irish hill there must be worden intimating an intesting an int however, with an English or Irish bill, there must be words intimating an into however, with an English or Irish bill, there must be words intimating an intention on the part of the acceptor to pay to any bearer, or to any person holding right through the original payee, such as, "or order," "or bearer," otherwise the til is a mere chose in action [Chose in Action], and the indorsement does not envey a right against the maker, but merely a claim on the indorsem. It is held, however, that negotiable words omitted by mistake may be supplied (Chitty, p. 219). In Scotland, every bill or note is negotiable, unless it bear a special restriction. A bill payable simply "to bearer" is transferable without indorsement; but the person who delivers it does not by such act become a party. By 17 Geo. III. c. 30, bills and notes for sums of 20s. and upwards, but under £5, can, in England, only be indorsed before the time of nayment, and must bear date at and not before the indorsed before the time of payment, and must bear date at, and not before, the time of making thereof, and must be attested by a subscribing witness.

There is no form of words necessary for an indorsement,—the mere signature of

There is no form of words necessary for an indorsement,—the mere signature of the payee, called a blank indorsement, is a sufficient transference to the bears. An indorsement with the name of the indorsee, and instructions to pay to him, is an indorsement in full. If a bill is once indorsed blank, it is assignable by deliver, notwithstanding posterior indorsements in full, unless they be restrictive. A restrictive indorsement may restrain the negotiability of a bill. "Pay to A Boaly," or "Pay to A B for my use," are forms of restrictive indorsements. Others may be conditionally restrictive, so as to prohibit negotiability until the conditions by purified, as "Pay the contents to A B on my being gazetted ensign, before the day of ." An indorsement is not restrictive from having a consideration on the face of it. An indorsement may be qualified so as to bar the responsibility of the indorser, and merely transfer to the indorsee the claim against the previous parties. The usual form of accomplishing this is by appending to the signature to

parties. The usual form of accomplishing this is by appending to the signature to words sans recours. A bill cannot be indorsed for part of its contents after accept ance; but if partly paid, it may be indorsed as to the residue. A person who delivered a bill without indorsement, when it was the understanding of parties that it should be indorsed, may be compelled in equity to do so; and if he die in the mean time, his executor or administrator may indorse.

An indorsee of a bill, who has given value for it is not liable to obtained which

An indorsee of a bill, who has given value for it, is not liable to objections which may be pleaded against a previous holder, unless aware of them when he took the bill. In England, however, a person who takes a bill protested for non-acceptance or overdue, does so with all the objections pleadable against the indorser. In Scotland, it appears to be held that the circumstance of a bill being overdue dee not of itself affect the right of the indorsee, and is only a circumstance attends with more or less suspicion. A bill paid by the party originally liable ceases to be negotiable; but not so a bill paid by an indorser. Where the illegality of the original transporter probate hill an artificial respective for the control of the original transaction makes a bill or note void, an indorsee, however onero not recover from the original drawee, but the indorser is liable to him, both on the bill and for the original debt. An indorser on whom recourse is intended to be had must receive notice of non-acceptance or non-payment; and though, as between the drawer and drawee, notice may be rendered unnecessary from want of value, this will not affect the indorser's right to notice. (Bailey on B., 120-170. Chief on B., 218-297. Thomson on B., 250-308.)

INGOT, a mass of metal.

INK (Fr. Encre. Ger. Dinte) is composed of different ingredients, according to

rposes to which it is to be applied. Printing Ink is a black paint, which ts drying nature, adheres readily to moist paper. It is chiefly composed of linseed oil, which is ignited when in a boiling state, and suffered to burn t has acquired the necessary drying quality; after which it is mixed with black when black ink is required, and vermilion when it is wanted of a lour. Writing Ink is either black, red, or blue. The best black is made by g Aleppo galls in water, and then adding sulphate of iron,—the precipitate here being kept suspended by gum-arabic: the proportions in general use of galls to 1 of sulphate of iron and 1 of gum-arabic; that of water is coma game to 1 or surprate or iron and 1 or gum-arabic; that of water is compared by a galls. Logwood is sometimes used instead of galls for a ink, but it does not yield a permanent colour. Red ink is made by boiling wood in weak vinegar, and adding alum. Blue ink is manufactured from rro-prussiate of potash and oxide of iron. India, or China Ink, employed in ag, consists of fine lamp-black mixed with gum-water or fine size. The ginks anciently in use appear to have been all of this kind. Marking Ink. n, is generally a solution of nitrate of silver, which is written upon the fabric is has been impregnated with an alkaline solution, as carbonate of sods.

As in which lamp-black is the colouring matter will be always the most

be; but the common ink possesses the advantage of flowing easily from the

The manufacture of printing ink is chiefly confined to London; that of writ
ties were midely distributed. All kinds are expected, but the whole amount k is more widely distributed. All kinds are exported, but the whole amount maiderable.

KLE, a kind of broad linen tape made at Manchester.

NS AND INNKEEPERS. The only department under this head, coming a the limits of the present work, is the law in relation to the liability of innre for the property of travellers coming under their roof. An innkeeper, by ing his trade, comes under a contract of insurance with each guest he ro, becoming liable to indemnify him for property lost, without reference to the sr in which the loss has been occasioned,—provided it have not originated in sest's own carelessness or misconduct. If loss be occasioned by the guest's panion or servant introduced by him to the inn, the loss is his own. actibility is placed on the same principle as that of carriers, and is in almost pects the same, with the difference that it has not been yet limited by stat-[Carriers.] How far the innkeeper can limit his responsibility by warning to the guest, is a doubtful point. It is held that the law being fixed, the guest ng an inn under the assurance of its protection, cannot be deprived of it st his will by any warning or intimation which the landlord may choose to Dalton's Justice, 133): but if the guest acquiesce by taking the goods under ra special charge, the responsibility is removed (Burgess v. Clements, 4 M. . 310). There is considerable nicety as to the extent to which the guest is | to see his property put in the right place, or deposited with the right person. be leaves valuable goods in a courtyard or passage, without drawing atten-othem, will have no recourse: on the other hand, where it was the rule of wase to deposit the guests' goods in their bedrooms, and a traveller directed grage to deposit the guests goods in their bedrooms, and a traveler director grage to be taken to the commercial room, where it was stolen, the landlord ound responsible. It appears that he would not have been so, however, had pressly declined to take charge of the goods unless they were deposited in the com.—(Richmond v. Smith, 2 Mann. & Ryl. 235.)

s a farther obligation on an innkeeper, that he must receive every guest who himself, until his establishment is filled. He is not bound, however, to give

i, and before submitting to this his obligation to the public, he may require sable remuneration to be first tendered.—(Chitty's Burn's Justice. Alchouse, Ser E. L. Tomlin's L. Dictionary, voce Inns.)

SOLVENCY, in its most simple and extensive meaning, denotes a man's ity to meet his debts. It is applied only to a person who is not under the standard of the hardward extensive meaning that had been all the same that the standard of the same that the same that

tion of the bankrupt statutes, whether from his not belonging to the class of ag persons to whom the acts apply, or from that method of disposing of the not having been adopted by the creditors. Every bankrupt must necessarily, ver, be an insolvent. In Scotland, the former expression is applied to all as, whether tradeamen or not, who have shown certain public symptoms of ity to pay the debts demanded of them; and these indications, to constitute pecies of bankruptcy, must always be accompanied by insolvency. In Engand the term insolvent is now technically used with reference to such

and Ireland, the term insolvent is now technically used with reference to such as are taking advantage of, or subjected to the operation of the insolvency which provide a sort of bankruptcy system for those debtors who do not come

within the operation of the traders' bankruptcy statutes. In Scotland, the name by which the equivalent process is known is cessio bonorum; and the term insolvent is not there technically applied to a debtor undergoing this process. [Cassio.]

ent is not there technically applied to a debtor undergoing this process. [Cassio.]

There have been three separate means of relief open to imprisoned debtors in England, viz. the lords' act, the small debtors' act, and the general insolvent debtors' act. The first of these, which was partly suspended by the earlier insolvent act, and partly in disuse, is entirely abrogated by the last insolvent act (18 2 Vict. c. 110, § 119). The small debtors' act, 48 Geo. III. c. 123, provided for the release of those who have been 12 months in prison, on debts not exceeding £20; but by the latest insolvent act this also has been virtually superseded.

A separate court for the relief of insolvent debtors was first constituted by Lord Redesdale's act, 53 Geo. III. c. 102, and was continued by four acts of the reign of George IV., the last of which, 7 Geo. IV. c. 57, was the existing statute down to the passing of Sir John Campbell's act, commonly called the Act for abolishing Arrests in Mesne Process (1 & 2 Vict. c. 110), by which the insolvency system was improved. The court consists of a chief and three ordinary commissioners, and is a court of record, with full powers for enforcing its jurisdiction. An individual commissioner way held a planeary court and there are a represents in the set commissioner may hold a plenary court; and there are arrangements in the ad for enabling the commissioners to hold circuit courts. The act has two objects in view: in the first place, the protection of debtors from oppressive imprisons view: in the affording a summary process to creditors for the benefit of the sc, he must be within the walls of a prison. The act may be taken advantage of by the creditors for an insolvent, on his remaining 21 days in prison without studying the debt for which he was imprisoned. In either case, the operation of the act is applied for by summary petition to the court. The result is, an order vesting in the provisional assignment walls and the property of the insolvent walls. vesting in the provisional assignee the whole property of the insolvent, real personal, existing or contingent, with the exception of apparel, bedding, so other necessaries, and workmen's tools, not exceeding, on the whole, £20 in view. There are specific provisions for the vesting and disposal of the several kinds o property, and exceptional provisions for adjustment in the case of public officer, clergymen, and others. The creditors have a partial control in the disposal of property. There are arrangements for the examination of the insolvent, and for ... ing the necessary investigations into the amount of his property, the circumstant out of which his involvements have arisen, and such like. After the examination are over, the debtor is to be discharged, either forthwith, or at such a time that in imprisonment shall not, on the whole, exceed six months, computed from the order vesting the estate in the assignee, unless there be special reason for punishing him. by a longer imprisonment. In certain cases of fraud connected with the proceeding on the petition, the court may adjudge the confinement to continue for such a period as shall not make it on the whole exceed three years (§ 77). In certain cases earmerated in the act, where the circumstances connected with the insolvent's embarrate ments show fraud or gross recklessness, the imprisonment may, in like manner, we continued for tico years. The result of a discharge is, that the debtor is relieved from execution and imprisonment for the debts to which the discharge applies.

In Ireland, the system for the relief of insolvent debtors was adjusted on the model of the English act by 3 & 4 Vict. c. 107. The amount to which the debtor's

wearing apparel, bedding and tools, are there privileged, is £15.

INSURANCE, in its legal definition, is a contract of indemnity, one party engaging to make good to another the pecuniary loss that may be, or may be presumed to be occasioned by any future or contingent event, in consideration of a sum certain received or promised. The most obvious subjects of insurance are those which can be measured by a pecuniary value, and to this fair estimate loss, insurances by individuals on their own lives is the only exception; a case is which no mischief can arise from the insured valuing his life at the sum for which he can pay the premium of insurance. In this contract, the person who insures a called the Insurer, and technically the Underwriter, from his writing his name in marine insurances) under the sum he will stand good for. The party obtained the insurance is called the Insured, or the Assured, and the deed by which insurer becomes bound is called a Policy of Insurance.

The principle of insurance is that of equalizing the accidents of life or fortune, by many joining together and consenting that all shall bear the average lot of the whole; or, what is the same, of reducing to each individual, in every case, his possibility of loss down to the average loss of a great number of individuals or cases. "Though based upon self-interest," says Professor De Morgan, "yet it is the most

med and benevolent form which the projects of self-interest ever took. It is, in a limited sense, and a practicable method, the agreement of a community ter the goods of its individual members as common. It is an agreement that hose fortune it shall be to have more than average success, shall resign the s in favour of those who have less. And though as yet it has only been ap-the reparation of the evils arising from storm, fire, premature death, disease, age, yet there is no placing a limit to the extensions which its application eceive, if the public were fully aware of its principles, and of the safety with hey may be put in practice."—(Essay on Probabilities. Preface, p. xv.) is part of the work we shall consider the three great divisions of the contract, Fire, Life, and Marine Insurance; but a variety of other information, direcollaterally bearing upon the subject, will be found under the heads Anfairened Society, Interest and Anvurties, and Reversions.

JRANCE (FIRE) is a contract for indemnity against losses by fire within a period. In this country such insurances are made by joint-stock societies, the best before indicated are distinguished, property of the h two kinds are distinguished: proprietary companies, who insure at their k and for their own profit; and mutual or contribution societies, the parared with which are members or partners, and participate in the profit or a particular account of the conditions on which insurances are granted may ily obtained from any of the offices, or their agencies, several of which are and in every town throughout the kingdom. These conditions are always in the policy; and this document usually provides that the office shall pay and damage suffered by the assured, not exceeding the sum fixed, " accordhe tenor of the printed conditions hereunto annexed. hants sometimes keep open a floating policy on "goods their own, in trust, ommission," by which means all the merchandise in their possession, whereposited (within the district over which the insurance is made to extend), posited (within the district over which the insulative is made to calculate and either wholly or in part, according as the aggregate value of such merse shall happen to be under or above the sum insured. A loss under such is settled on the average principle. Thus, if an insurance of £10,000 is without specification, and a loss of £2000 incurred, the merchant would be a supposing it to be tired to show the total value of the goods held by him. Supposing it to be ), double the amount insured, he would in such case be entitled to recover 1000, as he must bear his own risk on the £10,000 uninsured. "conditions" usually provide that persons insuring at the office must give fany other insurance made elsewhere on their behalf on the same subject, and uch other insurance to be indorsed on their policies. This clause is introto protect the offices against the fraud of persons attempting to recover han the loss sustained by them. recise account was ever published of the proportion of insured houses upon claims have arisen. The premiums, therefore, are not computed as in life uce, from exact data, but, as in marine insurance, simply from a loose gentimate of the risk. The risks are usually divided by British offices into four , termed Common, Hazardous, Doubly Hazardous, and Special or Extra-For the first, the annual premium is 1s. 6d. per cent.; for the second, ; for the third, 4s. 6d.; for the special risks the premium varies of course acto the particular circumstances of each case. But a duty is besides paygovernment of 1s. for each policy, and of 3s. per cent. per annum on the sum
l, except in the case of farm-produce, stock, and implements, which are
r exempted from duty. This advantage to the agricultural interest over
lasses of the community was granted by the act 3 and 4 W. IV. c. 23. insurance is of modern origin, having been little known before the Revolu-Since then the practice has become general throughout this kingdom, and sides, been partially introduced into many foreign countries. The number ish offices is at present about sixty. In the year 1840, the amount of duty ish offices is at present about sixty. In the year 1040, the amount of only by several of the principal companies, and accounted for by them to govern-was as follows:—Sun, £162,109; Pheenix, £133,339; Royal Exchange, 4; Norwich Union, £67,665; County, £45,481; West of England, £33,746; an, £33,251; Globe, £32,246; Imperial, £31,263; Alliance, £26,310; Atlas, 8; Manchester, £20,881; Scottish Union, £20,553; Union, £19,355; Westr, £18,659; British, £18,478: And by the other offices, £231,608: Total, 86, which, as the duty is 3s. per cent., shows the value of the property

s was the gross sum; an allowance of 4 or 5 per cent., according to circumstances, is paid files for collecting the duty, which reduces the net revenue drawn by the government s insurances in the above year to £944,321.

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insured to have been £660,524,000. Adding to this, £54,715,016, the amount of farming-stock, makes the total amount insured in 1840, £715,339,016, a sun which, immense though it be, might be greatly increased, but for the oppressive duty, which on common risks amounts to no less than 200 per cent. on the premium.—(Par. Papers, 1841: Nos. 173 & 326.)

### LAW OF INSURANCE AGAINST FIRE.

This contract is ruled by the same principles which affect marine insurance [see below], so far as these are applicable to the nature of the contract. There have been fewer litigated cases illustrative of the law in this department, but the authorities refer to the cases in marine insurance as precedents. The policy is always an open, not a valued one, there being no abandonment. The contract is generally renewable from year to year, on payment of the premium is advance; and it is usual to stipulate that the policy shall not lapse until after some definite number of days beyond the expiry of the year. By 14 Geo. III. c. 48, the insured must have an interest in the subject, as proprietor, creditor, agent, or trustee: and it is said that a depositary or holder in pledge might show a sufficient interest, subject to the rules established by the office, which have the effect of stipulations between the parties. No more can be recovered than the extent of the interest, and so when the same subject is insured at more than one office, each pays rateably. The risk insured against is fire, or ignition. To enable the insured to recover, something must have been actually on fire which ought not to have been on fire; and so the effects of heat radiating from fire in its proper place are not included. The business of sugar-refining was pursued in a building of several stories, to each of which heat was communicated by a chimney passing through the whole building, and at the top of the chimney there was a regulator, kept closed at night to retain the heat, but which ought to be open while the fire was burning. On one occasion it was shut at an impropore time, and the building was filled with smoke and sparks which occasioned damage. It was found that the insured had no claim on the policy, though it warranted them "against all the chamage which they should suffer by fire" (Austin v. Drewe, 6 Tsunt. 45). If there be ignition, however, though not of the subject insured, the injury occasioned by the event is within the policy, t

the definition. Where "stock in trade, household furniture, linem, wearing apparell, and plate" were insured, the word "linem" from the general scope of the definition. Where "stock in trade, household furniture, linem, wearing apparel, and plate" were insured, the word "linem" from the context was held to include only household linen, and not linen drapery goods purchased on speculation (Watchorn e. Lanford, 3 Camp. 422). Warranties must be strictly compiled with as in marine insurance [Warranty]; and so when there is a scale of risks, and property is insured as of a lower class than that to which it belongs, the policy is void. Some risks generally termed "extraordinary" are not included in the tables of premiums, but must be the subject of special contract. A material misr-presentation will vitiate the contract as in marine insurance. Concealment of a circumstance materially affecting the risk will have the same effect, though it should happen to be the result of mistake and not of fraud; hence, where a fire had taken place in the close vicinity of the property insured, and the fire was apparently extinguished, and persons employed to watch the place, and in the mean time the insurance was negotiated, the circumstance was held one which ought to have been communicated; and the fire breaking out again two days afterwards and burning the premises mentioned in the policy, there was no recovery for the loss (Bafe v. Turner, 6 Taunt. 338). It is a usual condition that "no loss or damage by fire happening by any invasion, foreign enemy, or any military or usurped power whateover, will be made good." The term "usurped power" has been held not to apply to a mob, but only to embrace the case of rebellion, where there are armies and military operations, during which the civil laws are silenced. The expression "civil cosmotion," however, will except all acts of popular violence. There is generally indorsed on the policy the method of claiming for a loss, the period at which the claim may be made, and certain articles o

with some other reputable inhabitants of the parish, not concerned in such loss, importing that they are well acquainted with the character and circumstances of the person insured, and do know or verily believe that he really and by misfortune, without any fraud or evil practice, has sustained by such fire the loss and damage; but till such affidavit and certificate of such insured's loss shall be made and produced, the loss-money shall not be payable "(Ellis, 61, 62). In England, such a clause has repeatedly been held as a condition precedent, and of the nature of a warranty which must be absolutely compiled with before there can be a claim for loss,—the unreasonableness of the refusal to sign the certificate not affecting the guestion. In Scotland there seems to have been no case on the point. Professor Bell, however, is of opinion (Comm. I. 163) that, though "the want of those compargators will raise an unfavourable presumption against the insured," yet "it does not seem to be law in Scotland that these are all absolute conditions precedent to

not seem to be law in Sociland that these are all absolute conditions precedent to the recovery of a loss by fire, so as to have the effect of enabling persons hostilely disposed towards the insured to extinguish his claim for loss."—(Park on Insurance, 651-670. Marshall on Insurance, 785-813. Ellis on Fire and Life Insurance.)

INSURANCE (LIFE) on ASSURANCE, a contract for payment of a certain man, or of an annuity, in the event of the death of a particular person, in consideration of a premium paid at once, or periodically. Assurances are said to be absolute when the sum assured is payable on the death of the party assured; contingent, when the payment of this sum depends upon some other event, as the existence or antecedent death of some other person or persons. They may be also divided into assurances assurances, where the sum is payable only in the event of the expiry of the life within a certain limited time; deferred assurances, where the sum is payable only in the event of the expiry of the life within a certain limited time; deferred assurances, where it is payable in the event of the expiry of the life after a certain time; and assurances for the whole life, payable on the expiry of the life assured, at whatever time this may happen. Assurances are also effected on joint-lives, under various contingencies; but the greater number are those made on policies for the whole period of a single in consideration of an equal annual premium.

Utility of Life Assurance.—Life assurance may be made subservient to many

Cannot be these, the principal is enabling persons dependent on their own persons dependent on their own persons dependent on their own persons exertions, or whose income ceases at their death, to secure a provision for heir surviving dependants; but it is also highly useful in various commercial and legal transactions. Among others, the following may be enumerated:—

Capital laid out in the purchase of annuities depending on a life will acquire permanence by searing such life.

Securities on life interests may, by assurance, he rendered eligible for the purpose of raising loans. Fines may be applied for the renewal of leases, determinable upon the demise of a party or parties. The guardians of a person who, at a certain age, will come into the possession of property, may obtain a security for advances made in the interim, by assuring his life until he shall arrive as the given age. Dependants on the lives of others may, by assuring such lives, be relieved from the anxiety natural to their situation.

A debtor who is unable to satisfy the demands of his creditors immediately, but who may have the means of liquidating the amount in a certain time, should he live so long, may, by the aid of a semporary assurance on his life, offer a satisfactory arrangement; or, should his view fail in embanding his debts in the given time, and he or his creditors continue the assurance, the amount will by that means be realized at his decease.

Persons having issued post obly bonds may realize their amount at the time they become payable, by assuring the life or lives on whose failure they become due.

Marriage settlements may be effected advantageously through the means of life assurance, particularly where the husband is engaged in trade. For example; if the lady's fortune be £2000, case-half may be placed at the gentleman's disposal, and the remaining half be invested in the famile, in the names of trustees, on behalf of the lady. The interest on this investment, employed is an assurance on the gentleman's life (his age being 25), will realize £2000, the whole amount of the lady's fortune, at his decease, which, with the principal money in the funds added, gives £3000, the lady's original fortune increased by one-half, and independent of whatever the husband may have made of the molety he received.

It is, however, almost impossible to detail the various ramifications of the system,

It is, however, almost impossible to detail the various ramifications of the system. er to limit the extent to which it may be carried in a country such as Great Britain. It encourages all to the moral obligation of exercising forethought and pradence, since through its means these virtues may be successfully practised, and their ultimate reward secured. These are benefits which it confers upon the individual. But the system is likewise highly beneficial to society at large, inassch as while the annual premiums are considered as a part of expenditure, they and the accruing interest on them are in truth so much added to the productive epital of the community. It was therefore with much justice that Mr Morgan considered "every assurance made for the purpose of providing for a surviving family, in whatever office it is effected, not only as a private but as a public good."

Assurance Societies.—The assurers in this country are generally public companies

or offices. The oldest of these is the Amicable, chartered in 1706; next, the Royal Exchange, and London Corporation, both in 1720; then the Equitable, in 1762. In 1792, the Westminster was founded; then the Pelican in 1797; and the Globe in 1799. Many other societies have been founded since the commencement of the present century, and their number is at present nearly ninety, which is exclusive of those whose operations are confined to particular professions or trades. The premiums required are adjusted according to the age of the party on whose life the assurance is made. They are lowest on young lives, and increase from year to year as the expectancy of life diminishes. The rates of many of the offices are calculated according to a table of the duration of life, founded on the Northampton bills of mortality; others, according to later tables formed from observations upon the population of Carlisle, and on the mortality found to exist among the generation of Carlisle, and on the mortality found to exist among the generation of the continuance of life. Yet even in those cases considerable savings are generally realized, as the mortality prevailing among assured live is commonly less than that indicated by any of the tables at present in use, owing to improvements in medical science, as well as in the habits of the people size these tables were constructed; while, again, assurance offices have, by the punds of reversions and otherwise, frequent opportunities of investing their funds at much higher rate of interest than that at which their premiums are computed.

The annexed table shows in a classified form the annual premiums demanded y nearly all the British offices, and by two foreign offices, for an assurance of fill on the whole life, after the ages 30, 40, and 50. It also exhibits the precise rate at these ages, according to different tables of mortality, reckoning interest at 3 precise, or the annual premium which, accumulated at the said rate of interest, we exactly amount to £100 at the expiration of life, as shown by these tables.

1. The offices included in the first class are, proprietary, or joint stock comprises, with a subscribed or paid-up capital, which assure to a person paying a first premium a fixed sum at his death, and divide their profits entirely among that shareholders. This system, therefore, is merely the sale of an insurance to them who are disposed to purchase, at such prices as shall leave a profit to the proprietary.

2. The second class consist of mutual assurance societies, which have no proprietary, but divide all their profits among the assured, after deducting the expenses of management, and reserving a guarantee fund. The mode of calculating profits, however, and the proportion reserved for a guarantee fund, appear if differ in all. Thus—the Amicable distributes profits equally, share for han, among the representatives of the deceased members, without reference to the during which the assurance may have continued: the Equitable divides their education which the assurance may have continued: the Equitable divides their education which the surplus premiums to the policies in proportion to be sums paid: the Scottish Widows' Fund adds two-thirds of their surplus premiums septennially to the policies, not only retrospectively in regard to the number of primiums paid, but also prospectively in regard to all policies that may emerge be not he next stated period of investigation: and the Scottish Provident reserve the surplus entire for those members who survive the period at which their premium, with accumulated interest, amount to the sums in their policies. These, as we as the other plans, will be found more fully explained in the prospectuses in the different offices.

3. The third class, called mixed mutual and proprietary associations, generally divide their profits in a certain proportion betwixt a body of proprietors and the parties assured at stated periods, commonly every five or seven years. The share the assured is, by many of the offices of this class, as well as of class 2d, either added to the policy, or applied in reducing the annual premiums, in the option of the part. The proportions allowed to the assured by the different offices, in so far as the same have been made public, are as follow:—Five per cent., Westminster; Two thirds

<sup>\*</sup> The principle acted upon by offices of rejecting bad lives might also be supposed to present their rate of mortality above the average; but this is counterbalanced by the adverse interest which lead, notwithstanding every precaution, to policies being effected upon many such lives. Hence the utmost vigilance is necessary on the part of offices to keep insured lives up to the order ary standard.

abuse of the Annual Rates of Premium charged by each British Office at the Ages of 30, 40, and 50, for an Assurance of £100 upon a single Life.

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- 1	1. Proprietary	2		q.	£	ь.	d.	7	3.	g.		3. Mixed conti-	£	5.	d.	£	5.	d.	£	8.	d.
- 1	Companies.	1			1					-1		nued.									
840	Agricultural	2	4	3	2	19	11	4	5	0	1838	English and Scot-	ν.		ш						
805	Albion	2	6	0	3	2	3		7	0		tish Law	g	9	9	3	6	6	4	10	9
<b>E33</b>	Argus	1	19	10	2	13	9	3	19	3	1840	Equitable (New)	2	8		3	3	5			9
824	Asylum	2	2	0	2	17		4	2	0	1819	European	2	9	3	3	4	3	4	8	6
837	Britannia	2	0	8		15	1		1	4	1838	Family Endowm'.	2	9	7	3	5	9	4	10	6
1840	Farmers	2	4	1			10		4	5	1838	Freemasons	2	7				10		9	3
803	Globe	2	13	5	3	7				B	1838	Glasgow	2	9	1			10		6	11
797	Pellean Royal Exchange	2	8	3	3	3	7	4	7	3	1821	Guardian	2	10		3	5	0		8	0
1720	Royal Exchange.	12	13	3	3	B			10	.9	1807	Hope	2	13		3	7	11			3
1824	Yorkshire	12	D.	0	E	19			1	9	1820	Imperial	2	13		3	7	11			8
135014	York & London	12	3	0	2	17	3	٠	0	-	1823	Law Life	3	13	5			11			8
	2. Mutual Asso-	1					1	i i			1836	Legal & General	3	ΙŌ	9			11			9
0	ciations.*	1			1		. 1			_ 1	1836	Lic Victuallers	2	0	8		1	3		9	6
1706	Amicable	0	10		4	5	0	4	16	6	1701	Life Assoc, of Scot. London Assurance	2	8	.7	3	5		4		3
11837	Clergy	0	8	A	3	2		1				London Life			0			0		10	
1762	Equitable	9	13	Ä	4		11					London, Edin-		13	v	10	10			*	
1836	Hand in Hand	2	13	ň	3		11			8	1040	burgh, & Dublin	0	Ω	10	9	5	0	4	10	4
1838	London & West-	Г			1	•	0.1	1	-		1004	Manchester	9	10		3	5		4		1
	minster		9	6	3	6	3	4	12	0	1836	Minerva	0	10	5		5		4		ě
11035	Metropolitan	9	9	9	3	6	4			ő	1837	National Endow-			•	0		-		u	-
1834	Mutual	2	10	2		7			12	7	1007	ment	9	5	6	3	2	0	4	5	6
1835	National Provi-	Г			Г		- 7	1	-		1830	National	9	9		3			4		ž
	dent	2	10	2	3	6	3	4	11	1	1837	National Loan Fd.	9	9		3			4		6
1908	Norwich Union	2	8	10	3	2	0		6	0	1809	North British	2	9	5				4		11
1895	Scottish A micable	9	11	1	3	5	6	4	8	3	1836	North of Scotland	2	5		2		5		7	î
183	Scottish Equitable	2	11			5	6	4	8	4	1797	Palladium	2	13	5	3	7	11:	4	10	8
1837	Sectish Provident	2	1	6	2	14	9		1	7	1826	Promoter	2	9	2	3	6	6	4	14	2
1835	Scottish Widows F.					5	6		8			Protector		10	7	3	5	0	4	8	0
1	United Travellers	2	8	11	3	4	11	4	10	6	1839	Protestant Dissen-							1		
				М						-11	11.11	ters	3	11		3	7		4		0
	3. Mixed Mutual	1					- 1					Provident				3		11			8
France	and Proprietary.				L			L	-	06	1806	Rock,	2	13	5	3	7	11	4	10	-8
1020	Aberdeen	2	5	.7	7	19	1				1837	Royal Naval and			12		-				
Hitte	Active	2	.0	10	3	1			4	9		Military	2	12	.3		7		4	14	6
1092	Alliance	×	13	D	3		11					Scottish Union					5	0		7	9
18:4	Atlas	2	12	5		7	11					Standard	2	10	1	3	4	11	4	8	6
1840	Australasian	2	10			15	3		1	8		Standard of Eng-	,	10	-	0	19	5	2	10	
1839	Benevolent	9	B	4	9	2			12			Sun	0	0	6	23	6		4		8
1830	British & Colonial	9	8	10	4	5			10	7	1714	Union	9	17	6	3		11			8
Libro.	Brit. Commercial	0	13	E	3		11			15	1005	United Kingdom	9	8	2	9	3	4			-
Higgs	British Empire	0	8			4			12	**	1024	Universal	9	0			3		4		1
IRc	Caledonian	0	0	10	9	4			7	0	1004	University	0	10	0		4	7		2	2
18%	City of Glasgow	9	9	0	3	4			Ŕ	2	1020	University Victoria	0	6		3		6		11	10
1840	Church of England	9	6	10	3	3			13	4	1907	West of England	0	8						3	- 10
1895	Clerical, Medical,	7		***	"		ಿ		***			Westminster									10
	&c	a	10	4	3	3	8	A	7	- 9	1132		-	***	7	1	•			***	***
188	Commercial	0	g	10	3	5			10	7		Northampton 3 per									
1894	Crown	9	10	4		4	7		8	11		cent.	9	13	6	3	7	13	1	10	8
180	Eagle	2	0	10	n	4	4	1	12	4		Carlisle 3 per cent.	ī	10	1	0	10	0	3	19	5
199	Economic	2	4	3	9	19			8	0		Equitable Experi-				-	**	1,	3		-
162	Edinburgh	2	7	7	3	3	2		9	0		ence do		19	6	2	10	9	3	11	0
163	Edinburgh & Glas-	-	•			-	-	ř.		M		Gov. Males do				2		7		î	1
	gow		-		4		3		-	1		Gov. Females do	1				8			7	1

one-fifth, London Assurance and National; One-third, Benevolent and Union; One-half, Australasian, Guardian, Protestant Dissenters, Sun, and Victoria; Tico-third, Caledonian, City of Glasgow, Crown, Edinburgh and Glasgow, English and Scottish Law, Equitable (New), European, Hope, Imperial, Licensed Victuallers, Manchester, National Endowment, National Loan Fund, North British, Rock, Scottish Union, and United Kingdom; Three-fourths, Active, Economic, Promoter, Protector, and Universal; Four-fifths, Alfred, British and Colonial, Church of England, Eagle, Edinburgh, Family Endowment, Law Life, Legal and General, Minerva, Palladium, Royal Naval and Military, and University; Five-sixths, Commercial;

<sup>\*</sup> Some of these have adopted separate lower scales for temporary and non-participating assurances.

Nine-tenths, North of Scotland; Seventeen-eighteenths, Provident; Whole free participation scale, Aberdeen, British Empire, Freemasons, and London, Edinburgh, and Dublin, London Life, and Life Association of Scotland. But these proporties, it has to be observed, form a very uncertain view of the advantage to the assured as the companies generally differ in their mode of estimating profits, expense of management, and in the benefits reserved for their shareholders. In this uncertainty, perhaps the safest guides are the statements which are published by some of the offices of the profits actually assigned to the parties assured.

Many of the offices in this class have lower scales, under which the assured

Many of the offices in this class have lower scales, under which the assured remain independent of them, as in class first. In not a few also the rates of premium on the lives of females are rather less than on those of males.

The selection of an office is sometimes a matter of considerable difficulty; and can seldom indeed be fitly made by persons not conversant with life assurance business. The mutual assurance and proprietary systems have each their adversate. On behalf of the first, it is chiefly argued that the assured have the benefit of all the profit realized; while the proprietary companies state that their arrangement has the advantage of simplicity, that the realization of profit by the assured made the former system is uncertain, and that it entails upon them the responsibility of partners for the losses of the society. Each kind, however, has its advantages, according to the objects of the party wishing to be assured. For family purposes, and especially where the party is young, the mutual associations are generally preferred; while for temporary or "short assurances," and those connected with many hish of trust and money transactions, a liberal proprietary company is commonly chosen: the mixed associations hold out the advantages of both methods. A preprietary company making no returns will be selected on a joint consideration of its respectability, rate of premium, and of the conditions annexed to its policy. In the case of a mixed office sharing profits, regard will besides be paid to the amount of their returns or bonus. In a mutual society, the rate of premium is by some deemed of minor importance, as the surplus is divided wholly among the assured, and the office may in so far be regarded as his savings bank; but rake greatly in excess lead to a needless amplitude of funds,—a condition not very favorable to economical management.

In the division of the surplus premiums or bonuses, the methods followed by the offices seem to be fair, in so far as they make the chance of surplus the same for one member as for another, at least of those who enter at the same age: if there be any thing inequitable, it arises when the premiums, as is sometimes objected those computed from the Northampton Table, are disproportioned at different ages, so that the surplus is differently levied upon different classes of members. But high respectability of most or all of the offices using the Northampton Table has

high respectability of most or all of the offices using the Northampton Table is led to this alleged inequality being very generally disregarded.

Mode of Effecting Assurance.—The company delivers to the party proposing assurance a printed form, which, where the assurance is on his own life, he fills up with his name and designation, the place and date of his birth, the sum to be assured, and the duration of the assurance, along with various particulars regarding his health, viz.: whether he has resided abroad, has had smallpox or cower, been affected with palsy, apoplexy, fits, convulsions, spitting of blood, consumpting or has been subject to gout, insanity, rupture, or to any other disease tending to shorten life. This is followed by a certificate or declaration, warranting the truth of these particulars, and declaring them to form the basis of the contract. Where the assurance is intended to be on another life than that of the proposer, the same particulars are furnished, and warranted, with a farther declaration that the proposer has an interest in the life of the other to the full amount to be assured thereon the assurance is made. One of these must generally be the party's usual medical attendant, from whom a very minute declaration is sometimes required, not only on the above particulars regarding the party's health, but also as to his prediposition to disease, and his habits as to activity and temperance. When this is con-

<sup>\*</sup> Every desirable security may be obtained on the mutual principle. The proprietary and mixed companies offer, it is true, the guaranty of a subscribed or paid up capital in addition to the premiums, but it has long been proved, that with proper tables and a fair amount of business at starting, this capital is unnecessary. The only advantage of capital to an office seems to be it is enabling the directors justifiably to seek for investments on secondary securities, at a high rate of interest; investments which a mutual society must avoid, and which even other offices, especially those on the mixed plan, should shun until a sum sufficient (with future premiums) to meet all claims is set apart in the best securities which the state of society offers.

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sted, the party whose life is to be assured generally makes his appearance before semantitee of the directors of the company, or their medical officer, by whom reher inquiries are made; and the result is entered in the company's books accord-The declaration, certificates, and other papers, are then laid before the ard; and from these documents, and frequently information derived from other arces, their decision is formed, and communicated to the applicant. On payment the premium a receipt is given, containing the number of the policy, which is an made out agreeably to the declaration, inspected by the board, signed by a

rtain number of directors, and delivered to the party interested.

If the party over whose life the assurance is made cannot appear before the rectors, or any one appointed by them, a fine varying from 10s. to £1 per cent. the sum assured is usually charged for non-attendance. A few offices likewise quire a small deposit of 2s. 6d. per cent. on lodging the proposal; others 5s. or gaire a small deposit of 28. 6d. per cent. on longing the proposal; others os. or a. per cent. as entry-money. In all cases, however, there is a duty to be paid to rearment on the policy, which, when the sum is not above £50, is 2s. 6d.; above \$20 and not above £100, 5s.; above £100 and under £500, £1; when £500 and mader £1000, £2; £1000 and under £3000, £3; £3000 and under £5000, £4; \$1000 and upwards, £5. There is thus always an addition to the first year's remains; but in the policy the premium only is named, as on the regular tyment of this sum its existence depends. The time allowed for payment of the maddlest remains warden in different conflicts from 15 days to 3 months after the riedical premium varies in different offices from 15 days to 3 months after the the this due; but in most offices the forfeiture of the policy may be prevented by

where a due; but in most omess the foresture of the policy may be prevented by uring a fine of from 10s. to 21 per cent. on the sum assured, within a farther wited time, and giving a warranty that the individual is in good health.

The consideration for an ordinary assurance is, as already noticed, generally paid sequal annual premiums; but many other plans are held out to suit the continuous of the assured. Thus, it may be paid—in half-yearly or quarterly instalinate—according to ascending or descending scales of premiums, or by premiums syable during a limited number of years. Some offices also will accept of one-half the annual premiums for the first five or seven years, leaving the other half, with the annual premiums for the first five or seven years, leaving the other half, with rest at 5 per cent., to be paid afterwards, or deducted at death from the amount

Receptions are introduced into most policies declaratory of their being void in sallowing cases:—1. Death beyond the limits of Europe, or at sea, except in saing from one part of the kingdom to another, or to or from the Continent, thin certain boundaries,—as betwit Hamburg and Bordeaux. 2. Entering into real or military service without the previous consent of the company. 3. Death pulcide. 4. Death by duelling; and 5. Death by the hands of justice. The ree last, however, are not understood when the assurance is on another's life;

ad in some offices, onerous assignees to policies opened by persons on their own may be similarly protected, to the extent of their bona fide interest.

Extra Risks are always the subject of special agreement. In this class are apprehended lives above 60, persons going beyond the limits of Europe, and perms whose lives are on the ground of health, or, from the nature of their employent, not assurable at the common rates of premium. Such risks are taken by

tay offices; but the assurance of lives avowedly diseased is chiefly confined to a sylum, the Globe, and a very few others.

The Assignation of the Policy is sanctioned by law; and it may form a security sums advanced, or become an object of sale. The holder of the policy in these see pays the future premiums, and his advantage consists in possessing a policy a less premium than he must have paid at the present age of the party on whose a the assurance was effected. As the probability of life is continually diminish, the value of the policy will obviously depend upon the length of the interest of the policy of folious properties of the policy of the poli because of the policy of £100, originally granted on a life of 25, is exposed sale when the party attains the age of 60, the purchaser will, according to the bisined table, have to pay only  $\pm 2$ , 2s. 5d. annually during the existence of the lisy; whereas, if he had taken out one at the present age of the party, his salum would be £6, 6s. 6d.; and for the excess of the latter above the former, mely, £4, £2. ld., a price is fixed. The value of a policy may also depend upon a future annual contributions being paid under a guarantee by the assigner, or ma a fund set apart by him; or upon the premium having been paid in a gross a when the policy was opened. In general, however, it may be observed that a liey must be most valuable to the party assured himself, and less so to others, cording to their convenience of paying the premiums, and obtaining proper bemation respecting the party in whose life they are interested. On this account,

and perhaps for the still weightier reason that all who sink capital to be drawn back upon a contingency, stipulate for a much higher than common return of interest (independent of the chances of life), policies are sold at very dispropationate prices. Most assurance companies are willing to treat for a remuciation of the policy: but where it has been opened for family purposes, and the assurance circumstances become reduced, an endeavour is frequently made, particularly where the policy has endured for a considerable time, to retain it among his friends. Of late years several offices have adorted the plan of granting leans on the received Of late years, several offices have adopted the plan of granting loans on the security of their policies.

of their policies.

On the Expiry of the Life Assured the office requires production of certain documents,—such as the register of the burial of the deceased, and references to the medical persons and others who attended him in his last illness; and, if he operat the policy himself, the probate of his will, or, if it has been assigned, a copy of the assignment. The time when the sum assured is paid varies in different officer; but is commonly within three months after proof of the death. In this interest due investigation is made; and every thing having been found satisfacts, the claimant brings with him the policy, and a receipt for the sum, which is immediately paid to him. Where a claim is payable in the event of a person being alive at a certain time, his appearance before the directors, or a passe appointed by them, is requisite, or sufficient proof must be given that he was size at the time defined by the policy.

The following, extracted from the tables of the Pelican, a proprietary company, shows the rates payable at different periods of life for assurances under different circumstances:

circumstances:

- 0	£100 o	n a Sing	rle Life fo	or on	quired f e Year,	or an A	esurance ears, and	Joi	int l	Premiums: Lives of two re £100 pay rovided B be	Per yahle	nons	A and b
Age.	One Year.	Seven Years.	Whole Life.	Age.	One Year.	Seven Years.	Whole Life.	Ag	e of	Premium.	Ap		Preni
15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	Es. d. 60 17 66 60 17 11 60 60 17 11 10 11 1 1 1 1 1 1 1 1 1 1 1 1 1	1 1 0 1 1 6 1 2 1 1 2 8 1 3 3 1 3 1 1 4 7 1 6 9 1 7 6 1 7 6 1 7 6 1 9 2 1 10 1 1 11 0 1 12 0 1 13 0	1 13 6 1 14 3 1 15 10 1 15 10 1 16 8 1 17 7 1 18 6 1 19 5 2 0 5 2 2 5 2 2 5 2 3 6 2 7 0 2 7 0 3	38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 55 56 57 58 59 60	£ s. d. 1 12 2 1 13 2 2 1 14 3 1 15 4 1 16 6 1 1 17 9 1 1 19 0 2 2 3 3 3 2 4 6 6 6 2 8 4 2 10 3	£ s. d. 1 15 3 1 16 5 1 17 7 1 1 18 10 2 0 2 1 7 7 2 1 1 2 1 4 8 2 6 5 2 2 1 10 1 2 14 3 2 16 3 3 4 4 3 7 6 6 3 13 10 6	£ s. d. 3 0 0 0 3 1 9 9 3 3 7 6 6 3 9 7 3 14 9 9 3 14 1 7 4 17 7 4 17 7 4 10 4 4 10 4 4 10 4 4 10 6 5 16 10 5 5 8 2 5 8 2 5 12 4 5 16 10 6 6 1 6	15	15 20 30 40 50 60 70 80 15 20 30 40 50 60 70 80 15 20 30 40 50 60 70 80 15 50 60 70 80 70 80 70 80 70 80 70 80 80 80 80 80 80 80 80 80 80 80 80 80	#E s. d. 1 7 5 1 1 6 8 8 1 5 1 1 3 6 6 1 1 11 1 0 18 9 0 17 0 1 10 8 1 8 10 1 1 1 1 1 1 1 1 1 1 0 8 1 8 10 1 1 1 1 1 1 3 0 1 3 1 6 1 1 1 1 3 0 19 2 2 2 1 2 1 1 9 0 1 1 6 5 1 1 1 1 9 1 1 1 1 1 9 1 1 1 1 1 1 1 1 1	40	15 20 30 40 50 70 15 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 50 70 80 15 20 30 40 80 80 80 80 80 80 80 80 80 80 80 80 80	£1772114 2211722114 4 1 1 1 1 1 4 1 1 1 1 1 1 1 1 1 1 1

### LAW OF INSURANCE ON LIVES.

The principles set forth in relation to the other two great branches the contract are to be considered as applicable to this branch, in so far they are not inconsistent with the different circumstances of the transaction. the policy be not on the life of the insurer himself, he must have some pecuasisinterest in the life insured, in terms of 14 Geo. III. c. 48; and no farms sum can be recovered on a loss than to the extent of the interest. "Very for questions," says Mr Ellis, "have arisen upon the subject of interest, because the offices are never in the habit of taking the subject of interest, because the offices are never in the habit of taking the subject of interest, because the offices are never in the habit of taking the subject of interest, because the offices are never in the habit of taking the subject of interest. offices are never in the habit of taking that objection, unless they are under to necessity of resisting payment upon some other fair and proper ground, as franking that objection are resisting payment upon some other fair and proper ground, as franking that objects with the state of the st lent misrepresentation or concealment; and if they are driven to resist on sect

, they then, in order to make their case the stronger, sometimes also object want of interest, when the policy is open to the objection" (123). Where rof insurance in which there was no such interest as would found a claim was sold, an action to recover back the purchase-money was dismissed, as shown to be the practice of the office to pay in such cases (Barfforris, 1831. Ellis, 124). A creditor has an insurable interest in his debtor, he debt is paid in any manner, the interest ceases, as in the case of Mr Pitt's aker, who, with his other creditors, was paid from a parliamentary grant 1 v. Boldero, 9 East. 72). [Policy.] The holder of a note for money won has no insurable interest. Having to pay a fine, or as it is called in Scotgrassum, as the condition of a lease on the death of any individual, is an y insurable interest on his life.

ranty and representation are of great importance in this species of insurIt is usual for the party to sign a specific declaration regarding his age,
and habits; and if this be part of the policy, its contents are of the nature
ranties. The warranty that the person "is in good health at the time of
the policy" does not infer perfect freedom from disorder. The question is,
it the life is "a good one," which it is if there be nothing that positively
sthe chance of the individual living as long as the average of other people. A
alightly diseased, namely, by occasional rheumatism, may die of an increase
disorder; but the chances of his doing so are scarcely more than that a man
betly sound health may, within the same time, fall a victim to a deadly dislif there be a fixed consumption, however, or disease of the heart, the seeds of
the planted,—the subject is clearly a damaged one, and though it may hold out
the time, the chances are against it, and it is far from being worth the same
ith an undamaged commodity. It is now the practice to require some speswers to certain questions as to the party's health, namely, if he has had the
act, or has been inoculated? If he has had the gout? if he is ruptured?
adoubtedly, false answers to such questions will vitiate the contract. It is
stice to follow up with the question whether there be any disease tending
ten life? And the answer must be given on the above principles. Where
trance office demands no warranty or special information, it takes the risk
life being a good one, subject to the exception of fraud. There may always
d in the concealment of material facts. It is held that the person insuring
to be the judge of what is material, and that it will not avail him to prove
old not think the circumstance material, and, on that account, did not comteit; so that, whenever there is any thing in the position of the insured,
it as to health or habits, which distinguishes him from the generality of men,
tesafe to omit stating it. "The contrary doctrine," says Mr Justice Ba

In Scotland, in a case where the answer of the private friend to the quescan you give any and what information respecting his habits? whether or sedentary? temperate or free?" was, "he takes moderate exercise, and trate in his living;" and that to the question "do you know any reason assurance on his life would be more than usually hazardous," was, "I if none;"—the concealment of an excessive habit of opium-eating was held al (Forbes & Co. agt. Ed. Life Assur. Co., 9th March, 1832, 10 S. & D. 451). Sea insuring on the life of another is in all respects in the same situation that person would be in if insuring on his own life, in respect to concealment, meation, and warranty; and his ignorance of the circumstances does not promif he give false information, or conceal material facts.—(Park, 636-652. all. 770-784. Ellie on Fire and Life Insurance.)

if he give false information, or conceal material facts.—(Park, 636-652. all, 770-784. Ellis on Fire and Life Insurance.)
URANCE (MARINE) is insurance against perils of the sea and enemy, ing the chances of fire, piracy, and barratry. Its introduction is believed to sen coeval with that extraordinary development of maritime and commercial

enterprise which distinguishes the 15th century. But a long period elapsed before its practice became general; nor was it until after the middle of last century that in this country it was subjected to clearly defined laws,—an advantage which was then conferred upon it mainly by an admirable series of decisions by Lord Massfield, Chief-justice of the King's Bench between 1756 and 1788. It differs from fire and life insurance both in the mode of transacting the business and in the dive-sified nature of the risks against which security is sought. The great emporism of marine insurance is London, where it is effected chiefly through means of individual underwriters, who congregate at Lloyd's Subscription Rooms, in the Royal Exchange. Indeed, until 1824, with an exception in favour of two chartered associations, the Royal Exchange and London Assurance Companies, it was not beful in England for any two or more individuals to combine together for taking upa themselves sea-risks; but in that year an act was passed which allowed any number of persons to associate themselves together for undertaking marine insurance; and many joint-stock companies have been since formed and put in action for the purpose, both in London and other ports, though nearly all the great adventure, and a large proportion of the other business, continue to be taken to individual underwriters at Lloyd's.

The establishment of Lloyd's may be regarded as the focus of the maritime of merce of the world. [LLOYD'S.] There is scarcely a scaport of any consequent in which the committee has not an agent, whose duty it is to survey all size launched, and to continue from time to time to transmit all necessary information about them; also to give intelligence of all departures and arrivals, ships speks with at sea, wrecks, accidents, and the state of the weather; likewise, in case of damage to goods insured, to examine and report their condition, and generally watch over the interests of the underwriters. In this way that body of men are supplied with every information which it concerns them to possess; and as, b all British ships, a large proportion of those of other states are registered in the books with every minute particular, they have seldom more hesitation in accept insurance on a foreign vessel than on one of this country.

Merchants and shipowners sometimes transact their own business at Lloyd's but more commonly insurances are effected through the medium of brokers, who are remunerated, not by the assured—their employers—but by the underwis with whom they have a current account; their regular allowance is 5 per cent. The amount of the gross premium in each case, and, in addition, 12 per cent. The unit amount of premiums paid by them at the end of the year, half-year, or other period, when the broker makes a settlement, after deducting all losses and average recovered for the assured. As some compensation for the 12 per cent., which foregoes in the case of loss, the broker charges the party assured 10s. per £100 upon the amount recovered. The underwriters seldom run a hazard to any large amount upon one ship; their principle of transacting business is to distribute the risks over as many vessels as they can, so as to lessen the proportionate probability of great loss; and hence few will subscribe more than £500 or £600 on one ship; indeed, the average may be reckened nearer to £200; but the policy is handed read among the underwriters until the required amount is filled up; and thus, when an adequate premium is afforded, no difficulty is experienced in getting assurance to almost an unlimited extent.

Insurances of moderate amount are in general effected with greater facility and despatch with a company,—the risk being commonly accepted or rejected at once by their manager. These companies, as at Lloyd's, all allow 5 per cent. discount brokerage on the premium; but their practice is not uniform in other respects.

The following are the terms of the Marine Insurance Company of London:—"All The following are the terms of the Marine Insurance Company of London :parties to be allowed 5 per cent. brokerage and 10 per cent. discount for cast Current credit accounts to be opened with the consent of a board of directors, the same to close on the 31st of December in each year, and the balance to be paid or before the 5th of April following, when 12 per cent. discount will be allowed upon the balance, such discount to be forfeited if the balance be not them paid.

In some places there are clubs, or mutual insurance associations, in which premium is paid, but each member is periodically called upon to defray a p portion of the losses sustained,—the rate of his contribution depending upon the value of the property hazarded by him. These clubs are usually confined to particular branches of trade, as the coal-trade, where the risks incurred by all the members are commonly equal in degree,—a condition essential to render the and ciation equitable.

The rate of premium varies of course according to the quality of the ship, the

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n of the year, and the nature of the voyage. It is not based, as in life assurageon any systematic arrangement of facts, but is deduced, as in fire insurancely from a loose general estimate of the risk. For an account of the duties payable, see the head Policy.

effecting an insurance, merchants should take care that their policy covers not the full value of their property, but likewise the expenses of insurance and are in case of loss or damage.

#### or comago.

### LAW OF MARINE INSURANCE.

reiez.—Any individual, whether a British subject or an alien, may insure his use in a vessel, provided he be not an alien enemy. It has been generally proby temporary acts during war, that no foreign enemy's interest shall be ad in the United Kingdom, with penalties against underwriters contravening.

\*\*\*Emmon law\*\*, however\*\*, no alien enemy can recover on a policy during the massee of hostilities, whether it has been entered into before or after the detion of war; nor can an action be maintained by any one on an insurance on reperty of an alien enemy. A license to trade with this country granted to lemenemy, does not remove his personal disability to sue in his own name, it insidentally legalizes an insurance on his goods shipped for the benefit of the subjects, so as to enable his agent here to sue upon it. No insurance a recovered on, for a loss occasioned by British capture, as was decided where tempered on a French vessel was made before the war in which she was cap, and action raised after the cessation of hostilities (Gamba v. Le Mesurier, 4.407). It is held, indeed, that losses happening during the existence of hose between the respective countries of the insured and insurer, must be counted as excluded from the perils in the policy. It is said that British promay lawfully be insured against British capture, seizure, and detention, it presumed that any loss so occasioned would be caused by mistake. An an subject living under the protection and acting for the benefit of a foreign is looked on as an alien enemy in respect of any insurable interest. Mere mee in a hostile territory, however, does not constitute such a disquation. A neutral, though residing in a hostile territory, and in partnership an enemy, may insure his share of the interest. The parties who, in this ry, are entitled to carry on the business of marine insurers or underwriters, been already described.

ry, are entitled to carry on the Dusiness of marine insurance a massacration, best already described.

\*\*Jeter: Interest.\*\*—The insured must have an interest in the subject. By 19 Geo.

\*\*37, for the purpose of suppressing wager-policies, it was enacted that no ance "on any ship belonging to his majesty, or any of his subjects, or any, merchandises, or effects, &c." should be made, "interest or no interest, or at farther proof of interest than the policy, or by way of gaming or wagering, thout benefit of salvage to the assurer;" and assurances in contravention a act are null. There is an exception in favour of British privateers, on a insurances may be made, interest or no interest, free of average, and at benefit of salvage to the insurer; and by § 3, effects coming from places ging to the crown of Spain or Portugal are excepted. It has been decided the statute does not extend to foreign property in foreign ships, and therease ondition that the policy is to be deemed sufficient proof of interest, or loss, in such a case is binding, and renders the policy sufficient proof diagly (Thellusson v. Fletcher, I Doug. 315). In cases where the act rease in interest, if the person insured part with his interest, the insurance falls.

\*\*Solvement of a bill of lading to a creditor is held on the face of the transaction-transference, to the effect of terminating an insurance; the parties, however, titled to show that their understanding of the transaction was different. An able interest does not require to be a direct right of property. Any valuable starsing from the subject, unless specially excluded (as is the case with m's wages) may be insured, c. g. the commission, or privileges, of the capand money expended by him for the use of the ship, expected profits, freight, netwest in bottomry and respondentia bonds. An owner may even insure, the head of freight, the benefit which he derives from carrying his own goods. a freight is insured, it must be shown, before recovery, that but for the loss the lowald have earned her f

unless in the case of the insurer becoming insolvent or bankrupt, or dying, in which case his assignces, executors, or administrators may re-insure, provided it be seforth on the policy that it is a re-insurance. A double insurance is not void. though made with the view of double satisfaction in case of loss, but the insured cannot recover on the policies collectively more than his loss. He can either me on both rateably, or on one, and in the latter case, the underwriters who pay have relief against those in the other policy. As to the subject which forms the interes, "in general it may be laid down as a rule, that no insurance can be made on any "in general it may be laid down as a rule, that no insurance can be made on asy species of goods and merchandises intended to be imported or exported, contrary to the laws of this kingdom, or those of its dependencies, or to the law of nation; and that if the intended commerce be contrary to any of these laws, an insurance made to protect it will be illegal and void "(Marshall, 52). When both parties are aware of the illegality,—as in other illegal pactions, neither party has an action against the other for performance of his covenant; and so, though he may have action against the other for performance of his covenant; and so, though he may have paid the premium, the insured cannot recover on a loss. By the act for consoliding the laws against smuggling, 3 & 4 Wm. IV. c. 53, § 46, there are peaking against the parties engaged in such insurances. [SMUGGLING.] It is no defence. however, in an action on a policy, that the subject-matter of the insurance has come into existence through an infringement of the revenue law of some other country. It a general insurance be effected on goods, part of which is of a nature to make the voyage illegal, and the ship and cargo liable to be seized in terms of the revenue laws, the policy is entirely vitiated; but, if no part of the cargo be that illegally conveyed is liable to forfeiture, the insurance will be good as to be remainder. Insurance on contraband of war is void, and so on any trade cargo in new terms of a point set of the cargo beginning. on in contravention of a British embargo. [CONTRAHAND. EMBARGO.]

Risks or Perils. - Perils usually insured against are as follow:

1st, Of the Seas. - The expression comprehends those injuries or losses which proceed directly from natural causes, and are not designedly done by the hand man; it embraces injury from stress of weather, winds and waves, lightning, rota, sandbanks, &c. A loss arising from the misconduct or ignorance of the man or crew is not considered as by a peril of the sea, nor is one from the internal condition of the vessel, as where it becomes worm or rat caten. It is a peril of the sea when the vessel receives damage by taking the ground in a dry harbour, over to the tide having left her, or when one ship is run down by another, or when loss immediately caused by the convulsion of the elements, though remotely occasi Where a vessel is driven ashore by stress of weather by some act of carelessness. and there captured, it is not a peril of the sea, but of enemies. Where two of the crew were sent on shore to make fast a rope, and were impressed before they call do so, in consequence of which the ship went ashore nearly at high-water, where she grounded, and was much strained, and made a great deal of water before a could be got off—it was held a loss by peril of the sea.—(Hodgson r. Malcola,2

N. R. 336.)
2d, From Fire.—Whether occasioned by the negligence of the master or coby malicious design, or in furtherance of public policy,—as where a ship is burnt to prevent her from falling into the hands of an enemy. If goods are shipped in a damaged state, and internal combustion arise, the insurers of such goods are not liable.

3d, From Enemics. The principal losses from this source are by calcure. The underwriter becomes liable from the moment of capture, and is not entitled wait for a formal alienation of the property by condemnation or otherwise; retain ing, however, an equitable right in the case of recapture, to have his responsible reduced to the extent of the actual loss occasioned, as by salvage, &c. The underwriter will not be relieved though he show that a capture was occasioned by connivance with the master. The only manner in which there can be a deduction from the full loss in the case of a captured vessel, is in the case of recapture: ransoming captured vessels is prohibited under severe penalties (22 Geo. 111. c. 5) Detention by embargo is one of the perils from enemies, and it is generally specifin the policy. [EMBARGO.] There can be no recovery on an insurance against British capture.

4th, Pirates, Rovers, and Thieres .- This includes all those acts of violence fraud, which not being done by governments in the course of hostilities, resulter obbery and theft on shore. Where a ship loaded with corn was compelled by sures of weather to enter Ely harbour, where there was a scarcity of corn, and was forced by a mob, it was held a loss by pirates.—(Marshall, 511.)

5th Jettison, and 6th Barratry. See these heads, and AVERAGE.

These particulars are usually followed in the policy by the general definition

perils, losses or misfortunes, that have or shall come, to the hurt, detrimage of the saids goods and merchandises, and ship, &c., or any part This general expression has become limited by practice and law to riptions of loss. The destruction of the ship through any principle of ay,—as by worms or rats, is not covered by it. Though loss occasioned be one of the risks specifically insured against, it would appear that ned where the voyage is abandoned on account of the risk of capture, so under the general clause; so it was found in a case where, it having timed that the port of destination of an insured vessel was shut up against , the ship proceeded elsewhere, and sold her cargo at a loss (Hadebinson, 3 Bos. & Pul. 388). Where a vessel is fired on by mistake my, the loss is held to be covered by the general clause. There are excluded from the insurance by what is termed the common me [Policy.] There are certain injuries to ship and goods which the must bear, in relation to the former, and indemnify as to the latter, dding insurance. If the ship was not seaworthy at the commencement w, they are liable for all loss, as likewise for loss or damage arising from

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ution of the risk is a matter of importance. As to goods, if they are be loaded at a particular place, they will not be covered if loaded Under the usual form of policy, the risk does not commence till are actually on board, "and it may be laid down as a general rule, k on goods continues no longer than they are actually on board the ned in the policy, or in boats for the purpose of being landed; and that smoved from on board and landed, or put on board another ship withsent of the insurers, the contract is at an end, and the insurers are from all subsequent responsibility" (Marshall, 249). But if the vessel on her voyage, and the goods be shifted on board another, to be their destination, the insurers continue liable; so also if it be a condie goods are at a particular place to be transhipped into other vessels, ther vessels not appearing, they are transferred to a storeship. As to the insurance be from the port, the risk commences when the vessel and; if at and from the port, it commences with her arrival at the port, there at the time, at the execution of the policy. In the former case, a vessel must have arrived seaworthy, or at all events in a state to and equipped for the voyage. If the insurance be on the ship "in anner" as that on the goods, and the latter do not attach, the former t. It is usually stipulated that the risk shall continue "until she hath methor 24 hours in good safety," and when such is the case, a loss happenetime is not insured against, though the cause existed before the vessel.

The underwriter is indeed in all cases relieved if the loss does not accommodate. The underwriter is indeed in all cases relieved if the loss does not acplace till after the period fixed for the termination of the risk, though which it is occasioned, and one which could not but occasion a loss, has which it is occasioned, and the manner content is seen affect by pumping.

—The consideration on which the insurer undertakes to indemnify is so termed. In marine insurance there is this peculiarity, that there a the part of the underwriter, for the stipulated premium, after receipt sowledged in the policy. This practice was first employed to exclude wwwledged in the policy. This practice was first employed to exclude a the ground of want of consideration in actions for loss: it afterwards prevenient arrangement for facilitating the transactions of this departness. The merchant has no time, at the critical moment when he wishes to ake inquiry as to who will undertake the risk in the particular case; while spitalists ready to incur such risks of any description, at a correspond.

Between these two parties the insurance brokers drive their business, the underwriters merchants who wish to be insured, and for the merarwriters who will undertake the risks. To facilitate this arrangement, takes on himself the relations of debtor and creditor between the parties n account, putting down all premiums to the underwriter's credit, as cived, placing against them return premiums and losses, and settling with the underwriter. It was formerly held that the receipt did not lerwriter's claim from the insured, but it was decided otherwise in 1808 dain, l Comp. 532). It leaves, however, the claim of the underwriter against , and that of the broker against the insured, open. The premium and counterparts of each other, and if the latter do not exist, the former canned. If through mistake or misinformation an insurance be accomplished

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where there is no interest, or on an interest far below that nominally insured for, there will be a damn't return of the whole premium in the one case, and for a property in a fair to there. If there are several policies negotiated to an extent for allow the pall interest, and without fraul.—as, in the case of loss each underwriter will have to put this proportion, without regard to priority, so each will have to return a proportion, without regard to priority, so each will have to return a proportion, part of the premium. Upon a wager policy to make the many it is before it is run, and "though there be nothing illegal in the contract unit to mean't effect the insurance in the conviction that he had a god it will interest yet, if the risk be run, and the ship arrive safe, he cannot construct the uniform to be a set for a from imm, on the ground that he had no lead triffer her. But if a less happen, in the case of a bond side insurance, and the uniform the at well to retain the premium" (Marshall, 652). The premium is earned, and it must be retain the premium" (Marshall, 652). The premium is earned, and it must be redemanded if the circumstances are such that at any time, but a less happened, the underwriter would have been liable to the full am interest if it. Where the transaction is illegal, and the underwriter new sequence present permium to be returned. In the last of material fraud on the part of the insurer, the contract is valuation from him direct. Where the voyage is divisible into several dismovrance is valued if the can be not return of premium where the one was fruits at the fraud of the insured or his agent, though this docume was fruits? There can be no return of part of a premium where the risk if a term which has begun to run. A premium, or part of it, may be returnable stipulation on the teller.

a term which has begin to run. A premium, or part of it, may be returnate of stivilition on the teclety.

Loss and A intercent.—The loss in marine insurance is either total or parish. The former does not infer the total extinction of the matter insured, but if it is true rive about neitted, to the underwriters, on account of the extent of the loss, the loss is clossified in tall. [Arandonnent.] Where the policy is valued, the amount at tall loss is fixed and sortled, subject to modification if fraud be proved. [Potent] Where the policy is not valued, the amount remains to be adjusted. "If the policy be an open one, it is an invariable rule to estimate a total loss, not by any copy is invited with the models might have been deemed worth, at the time of the loss, or it which they might have been sold had they reached the marks for which they were destined, but according to the prime cost, that is, the invite price, and all duties and expenses incurred till they are put on board, together with the premium of insurance. This is the only true, at least the only legal mode of estimating a loss, whether total or partial, on goods; and whether the gods shall have arrived at a good or a bad market is always immaterial. Neither is the difference of exchange to be at all regarded in the adjustment; for the uniferrite does not insure against any loss arising from such causes." (Marshall, 62)

The ship is valued at the sum she is worth at the time of sailing, inclong expense of repairs, value of apparel, provisions, and stores, money advanced to the sailors, and all other expenses of outfit, together with the premium of insanard. A loss at first total may merge into a partial one; as where the ship is capture and recaptured. In the case of a partial loss on cargo, in an open policy, is amount of indemnity to be paid by the underwriters is calculated on the supprinciple as that above laid down for a total loss, viz. the cost of the goods—notice price they may bring. To ascertain this, the sum they would bring if they arrived untiquired at their destination is adopted, and the price they actually bring is deducted. The sum they have cost being then stated, a sum bearing to that is proportion which the actual proceeds bear to what would have been the preceds were the goods indiamaged, is found, and deducted from the cost-price—the different is the sum to be paid. Thus, suppose the goods purchased at £100; that, if it is had arrived undamaged they would have brought £150, but, being damaged lies only brought £50, then as 150:50::100 to £33,68.8d. That sum deducted had £100, viz. £66, 13s. 4d. is the sum to be paid by the underwriters. Suppose the same goods brought to a falling market, where if undamaged they and bring is more than £75, and that being damaged they bring but £25—the same result would follow. It thus happens that when the market is a good one, the merchan fallose by his insurance—if a bad one he will gain. The underwriter is not respectible for loss arising from the duties or charges to be paid on the goods at the arrival; and so the price which forms the datum for calculating the loss, is the gross and not the net price. The premium of insurance and commission are added.

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the cost-price. In a valued policy, the sum at which the goods are valued (if there a mo fraud) should be taken instead of the cost-price; a comparison between the ma brought by the damaged goods and what they would have brought undamaged, sing taken as the medium of calculation, as above stated. Where the goods as sold short of the port of destination, for behoof of the underwriters, the proper must be paid by them is the difference between the value (if on a valued policy), where the goods, and pay the original sum insured. Where partial loss is suffered on a ship which is repaired by the owner, the sum to be paid is the cost of repairing, with a deduction of one-third, in consideration of the value of the new materials.

The settling and ascertaining the amount of a loss, with the proportion of it which each underwriter has to pay, is termed "adjustment." Being indorsed on the policy, and signed by the underwriters, with a promise to pay within a given that as it generally is, except where the liability is disputed in toto), it amounts the mainstead on the claims of the insured as against them, and precludes them sum calling on him for farther proof. It is not, however, conclusive against the underwriters, who, until payment, may plead any defence, going to the validity of the transaction, such as misrepresentation or breach of warranty, but the proof well lies with themselves and that will have to make out a strong case.

the transaction, such as misrepresentation or breach of warranty, but the proof will lie with themselves, and they will have to make out a strong case.

\*\*Representation\*\* is the term technically applied to any material statement, either whally or in writing, by the insured to the insurer, if it contain collateral circumstances on which the latter may be supposed to calculate the extent of the risk. The stranty is a condition, and unless it be fulfilled, the contract is void. Representation is only the ground on which the contract is entered on, and if it be false, the haurer can only be relieved by showing that he has been misled as to the nature of the risk he has insured against. A warranty appears on the face of the play-representation is on a separate writing, or is parole [Warranty]. The impresentation, will readily have the effect of neutralizing it. Thus, where a ship was represented as American on presenting the slip, but at the subscribing of the limit is was merely stated generally "that it was an insurance on goods in the limit is was merely stated generally "that it was an insurance on goods in the limit is most necessary for releasing the underwriter that it be shown to be bandlent. "A representation," says Lord Mansfield, "must be fair and true as ball that the insured knows; and if he represents facts without knowing the bandlent. "A representation," says Lord Mansfield, "must be fair and true as ball that the insured knows; and if he represents facts without knowing the bandlent. "A representation," says Lord Mansfield, "must be fair and true as ball that the insured knows; and if he represents facts without knowing the bandlent. "A representation," says Lord Mansfield, "must be fair and true as ball that the insured knows; and if he represents facts without knowing the bandlent. "A representation," says Lord Mansfield, "must be fair and true as ball that the insured knows; so so on the 9th, this, though merely the remainded in the fair of the risk voids the contract, and be insured will not re

A particular form has for two centuries been in use, in which the majority of places are effected in England, unless when there are peculiar conditions to be instabl. It will be found with its several clauses under the head Policy. If the play contain warranties on the part of the insured, these must turn out strictly ins, etherwise the obligation of the underwriter ceases to be in operation from the limit when they become untrue [Warranty]. There are certain duties on the little of the insured deemed necessary for the security of the underwriter from land, which are tacit obligations created by the existence of the contract, such as in the vessel shall be seaworthy, and shall not deviate from her proper course. [In WORTHINESS. DEVIATION. ABANDONMENT.] (Park on Insurances. Marshall

INTEREST is defined by economists to be the net profit of capital; but, in the manerial acceptation of the term, it may be more correctly described as the contention agreed to be paid for the use of money. The sum on which the interest networed is called the *Principal*, and the sum per cent. agreed on as interest, the taster, viewed apart from legislative interference, is in the general case transited by .is, the average rate of profit derived from the employment of capital; the security afforded for the repayment of the principal; and, 3d, the duration convertibility of the loan.

1. That the rate of interest allowed on borrowed capital must, in the general case, a proportional relation to the average rate of profit yielded by its employment

seems evident. Much will be given for the use of money when much of it; but, on the other hand, no man will pay more for its use the prospect of making by its investment. Hence, in newly settled count the facilities for the advantageous employment of capital are great, into while, in older countries, where these facilities are comparatively less low. In the United States, Canada, and Australia, interest varies if per cent; but in Britain and Holland it rarely exceeds 5 per cent.

2. It must also yary according to the risk attending the recomment.

2. It must also vary according to the risk attending the repayment No person would lend on the personal security of an individual solvency at the same rate as on mortgage over a land estate; nor w talist advance money to a nation engaged in war, or distracted by eight on terms so advantageous as to a state where the government is setterable industrieus contexted and eightight.

people industrious, contented, and civilized.

3. The duration or convertibility of the loan has also to be taken in When the money lent continues available at all times, there exists are for the lender to prefer such an investment, even at a reduced rate of the thereby retains every chance of its more profitable employment of the other hand, where the investment, however secure, requires the locked up during a considerable time, the lender will naturally deminate of interest, as all favourable chances are precluded until the that time. So at present exchequer bills, and deposits in banks, yiel 3 per cent., while 4 to 5 per cent. can be obtained on mortgage, or a security, where the loan is to continue for a fixed time. This princip does not apply when the market rate of interest is unusually high, may then consider it of advantage to secure an investment at that hi interest.

Though by these principles, as adjusted by the natural competition and lenders, the rate of interest is permanently regulated, yet in all mercial communities there are a variety of other causes in operation to temporary fluctuations. Thus overtrading, a stagnation of credit, or any other circumstance which leads to a large amount of money withdrawn from the market, will produce for a time a rise of interest the average rate; as, on the other hand, a fall below this rate will be prod the disengagement of capital by a stoppage in any of the usual channel payments on account of the public debt (even slightly sometimes by the dividends), or by any other circumstance which leads to a large amor capital being thrown on the market for investment. The state of the rate of interest by the general feeling of insecurity which it engen

the rate of interest by the general feeling of insecurity which it engen as by the extra demand created for loans by government.

Besides these influences, a considerable effect has, in most countriduced by the usury laws, which have interfered to prevent a fair and rate of interest, by imposing heavy penalties on all such persons: more than a certain fixed rate. These laws originated in a mis pretation of a text in the Jewish law (Deut. c. 23, v. 20), and in protecting the poor against tyrannical extortion; but very little necessary for discovering that, however well adapted they may have former state of society, the case is now widely altered,—money havir much a merchantable article as any other. In these times, such law sionally to obstruct mutual accommodation upon terms justified by fair and by a due consideration of the greater or less risk that may: intended application of any capital. They are not less unjust the inasmuch as they fail to operate according to the principle of reciproci in fact, a direct infringement on the right of property to free disposal protection, of whatever description such property may be: and they all sidered as holding a place amongst those remnants of barbarism walways slow in oradicating.

always slow in eradicating.

The legal rate of interest, after successive reductions, was fixe in 1714 (12 Anne, c. 16) at 5 per cent.; and in Ireland, in 1732, a These rates, however, have been at various times considerably below rate. In 1806, £5, 17s. per cent. was paid on a loan to government (usury laws are not binding), and at various other periods during the paid by government was above 5 per cent. Such being the intere securities, a much higher fell to be exacted on that of private parties, variety of expedients were accordingly adopted for defeating the Landed proprietors borrowed at extravagant rates on redeemable 1

while, by the mercantile classes, the law was evaded by collusive transact the funds, and by other less reputable devices, in which an extra per centage turally levied by the creditor as a guarantee against the risk, and a recombination of the odium attending a breach of the statute. It came at length to be seen knowledged that the usury laws produced and magnified the evils they were at to remedy (Commons' Report on Usury Laws, 1818); and in 1833, a clause troduced into the act renewing the charter of the Bank of England, by a higher rate than 5 per cent. may be charged on bills not having more than the to run; while, by later acts (7 & 8 Wm. IV. and 3 & 4 Vict. c. 83) this go is, until 1st January 1843, extended to bills not having more than 12 sto run; all simple loans of sums above £10 are likewise exempt from the laws during the same period, provided they be not on landed or other real ty. The act 3 & 4 Vict. c. 83 will doubtless be renewed, and perhaps exl; so that in as far as the mercantile community is concerned, the usury laws ow be considered at an end.

factuations in the market rate of interest in this country rarely exceed 1 per ris. from about 2 to 3, or rather 3½ per cent. on Exchequer bills and deposits in ; from 3½ to 4 per cent. on the first class of land securities; and from 4 to 5 per a bills of exchange,—the medium rate being thus about 3½ per cent. Money, ur, like all other commodities, is found cheapest where it exists in greatest ance, and hence the rates in the metropolis are commonly lower than in the cose, though they are subject to greater fluctuations; the discount on the same if paper varying at different periods from about 2½ to 5½ per cent. The deriterion for judging of the market rate at any particular time is the charge by the banks for discounting a good bill of exchange; but in the higher comdicircles of London, the rate and premium on Exchequer bills are supposed of the best indication of the state of the money market; the price of consols, a frequently referred to, is a much more imperfect guide, particularly of late

average rate of interest, and its probable continuance, have of late been sent subject of discussion, more especially in reference to Life Assurance mies and other institutions, whose operations are based on the continuance of infixed rate for a number of years. Mr Babbage and Mr Finlaison, foundern the price of stock for a lengthened period, have estimated the probable that in this country for a considerable time to come at 4 per cent. (Treat. Namace, p. 20, and Par. Paper, 1829, No. 284, p. 35); but, looking to the ples by which interest is adjusted, it is manifest that estimates founded upon late are entitled to little confidence. The average rate of profit is the limit shall oscillations in the market rate of interest constantly gravitates; and tendency of profits is to fall in all countries as recourse is had to the cultist of poorer soils, and industry becomes less productive, it follows that the altendency of interest is to fall likewise. Happily, this tendency in profits is at repeated intervals by improvements in machinery, discoveries in the of agriculture, better combinations of labour and capital, and greater free-formmerce; so that the present average rates will probably be maintained considerable number of years. The subject is, however, one of acknowledged lty; and meantime, Mr De Morgan recommends that the rate assumed by moe offices should never exceed that at which the government can borrow.

way on Probabilities, p. 257.)
Test is either simple where it is always calculated on the original principal of compound, where the interest itself is periodically accumulated, or conjunt principal. Simple interest is legally due in all cases in which it is stipufor, unless where it comes within the now limited operation of the usury Usury; and where not stipulated for, the right may be established by usage has on all bonds, bills, and promissory notes, from the time of payment. By Wm. IV. c. 42, §§ 28, 29, it is provided that upon all debts or sums certain, le at a specified time or otherwise, the jury, on the trial of any issue of res, may allow interest to the creditor at a rate not exceeding the current from the time when the debts or sums certain were payable, if they be be by virtue of some written instrument at a fixed time, or if payable other-then from the time when a demand of payment has been made in writing, sotice that interest will be claimed from its date, until the term of payment; at being also payable in all cases in which it is payable by common law. It her provided, that the jury, on the trial of any issue or inquisition, may give real in the nature of interest, over and above the value of the goods at the

time of the conversion or seizure, in actions of trover or trespens de benis aspertant. and over and above the money recoverable in all actions on policies of insurance.

Where a writ of error has been sued out in any action personal, and judgment given for the defendant, interest is to be allowed by the Court of Error for such time as execution has been delayed.

This act does not extend to Scotland, but the practice there is similar. It is

This act does not extend to Scotland, but the practice there is similar. It is usual in Scotland for bankers' and land-stewards' accounts to be periodically settled, and the interest added to the principal. Compound interest is demandable in sac cases; and indeed it is virtually charged in all cases of accounting where balances are periodically accumulated; it is also invariably charged in all calculations of annuities, assurances, and reversions, as for periods beyond one year, it is, in truth, the only method by which the value of money can be properly ascertained. But the law never considers compound interest as directly chargeable on an ordinary debt or loan; though in the generality of cases it would be equitable that this sheld be done, seeing, that as soon as a sum of money is navable, it masters little wheter be done, seeing, that as soon as a sum of money is payable, it matters little whether it be due under the name of principal or interest,—the use of it being of equal value to the owner.

Interest Calculations.—The simple interest of any sum for one year at 5 per cent, is obvious 1-20th of such sum (or one shilling for each pound), and the interest for one day 1-36th part of this 1-20th or 1-7300th part of the principal; while this last, multiplied by any number, vil or dently give the interest corresponding to the same number of days. Hence,—

1. To calculate interest at 5 per cent, multiply the principal by the number of days, self-vide the product by 7300.

II. To calculate interest at any other rate, find what it comms to at 5 per cent., and take accressioning proportion of the same for the rate required.

Ex. Required the interest on £1520, 16s. 8d. for 8 days at 4 per cent.

	, a 20 - con ,	n a hor come
1520 16	B or, by decimals	1590-833
	8	8
73,00 )121,66 13	4 (1 13 4 73,00	)121,66.664(1.666 = £1 13 4
Interest 5 per cent	£1 13 4	
Deduct	0 6 8	
Interest at 4 per cent	£1 6 8	1:333 - #1 6 B

Approximations are sometimes adopted in practice; thus, interest at 5 per cent is calc

Approximations are sometimes isospied in practice; titles, interest at 5 per case, a compound interest may be calculated in the same manner as simple, adding the interest is its principal at each successive period; but when the periods are numerous, recourse must be led to logarithms, or to tables in the manner pointed out in next article.

Simple Interest Tables.—Booth's 5 per cent., Stenhouse's 5 per cent., Dunn's (Decimal) 5 per cent., Marshall's 4 per cent., Pohlman's, &c.

INTEREST (COMPOUND) AND ANNUITIES. Under the head ANNUITIES. have given a brief account of that kind of property when viewed merely as a specific of commerce. In the present article we propose to explain briefly the principle of compound interest and annuities, and to furnish popular rules and tables for the solution of the cases which most commonly occur in practice. In so doing, we sall first treat those cases which are founded upon the operation of compound interest commonly occur in the commonly occur in the commonly occur in practice. In so, the commonly occur in practice. alone, and next, those wherein the operation of compound interest is combined with the chances affecting the duration of human life.

# I. COMPOUND INTEREST AND ANNUITIES CERTAIN.

The cases which occur under this head may, in a general point of view, be com-

The cases which occur inter this head may, in a general point of view, be corrised in combinations of the five following quantities:

The Principal, signifying either a principal sum put out at interest, the pressivatue of a sum due at a future period, or of an annuity, or the sum which, being immediately invested, will be exactly sufficient with its accumulations to profef for the said sum due at a future period, or for the instalments of the annuity subtraction. Under the latter signification it is sometimes called the number of year purphase the annuity is readpurchase the annuity is worth.

The Time, or a certain number of years commencing from the present.

The Rate, or the ratio which the interest accruing in one year bears to the priscipal producing it. Thus  $r\delta s = 05$  is the rate when interest is at 5 per cent.  $r \delta v = 04$  when the rate is 4 per cent., the rate being thus, in all cases, equal to the

The Annuity, or the sum falling due at the expiry of each year.

The Annuity, or the sum falling due at the expiry of each year.

The Annuity, denoting either the amount of the principal improved at interest for the time, any capital due at a future period, which, by discount is reducible to such principal, or the amount of an annuity for the said time accumulated at interest.

From the relation subsisting betwixt these five quantities, we are enabled, probed any three are supplied as data, to obtain the remaining two. In practice, vantage is taken of this relation to form tables, in which the rate and the time always given quantities, while a third is denoted by unity. By means of such bles we are enabled to solve, either directly or mediately, all the cases which her without the aid of analysis, excepting those in which the time and rate are the among the unknown quantities. The tables introduced for that purpose at the d of this article are four in number; and their construction may be explained as

Table I.—Principal sum of £1 accumulated, or amount of £1 in any number of

The interest of £1 for one year at 5 per cent. being -0.5, the sum of the principal and interest, whe amount at the close of the first year will be 14.5. This being the sum on which interest is pushed during the next year, a proportional increase will take place at the close of the second pus, et 1:146::1-06::1

TABLE II.—Principal sum of £1 discounted, or present value of £1 due at the end of any number of years.

The present value of £1 to be received at the end of one year must be such a sum, as being improved at interest for one year will exactly amount to £1, and must evidently bear the same pro-

Pertion to £1 that £1 does to its amount in one year. Hence, at 5 per cent. 1.05:1::1: $\frac{a}{1.05}$ the present value of £1 to be received at the end of one year. In the same way,  $|\mathbf{96}:1::\frac{1}{1\cdot 05}:\frac{1}{(1\cdot 05)^2}=-907029$ , the present value of £1 to be received at the expiration of two

The latest like the present value of £1 due 3 years hence is  $\frac{1}{(1.05)^3} = .963838$ ;

the same process followed for the remaining years, and for the other rates, will produce results exhibited in the table.

Table III.—Annuity of £1 accumulated, or amount of £1 per annum at the end any number of years.

The first payment of an annuity being considered due at the end of the first year from the time a whation, the second at the end of two years, and so on, it is obvious in considering the amount is annuity for any given term of years, that, at the expiration of the term, the payment due is be £1 without interest; that due one year before will be £1 improved at interest for two years, and so on until the it payment, which will be £1 improved at interest for two years, and so on until the it payment, which will be £1 improved at interest for a term one year less than the duration (the annuity. Hence Table III. may be readily obtained from Table I.; the number against any is in the former being just unity added to the sum of all those against the preceding years in the term.

TABLE IV .- Annuity of £1 discounted, or present value of an annuity of £1 per mum for any number of years.

The present value of an annuity of £1 for any given term of years is obviously the sum of the sent values of £1 due at the expiry of one year, of £1 due at the expiry of two years, and so small the expiry of the term, which values are given in Table II. as already explained. The mber against any year in Table IV. will thus be equal to the sum of the numbers against that all the preceding years in Table II., from which, therefore, it may be readily formed.

With these preliminary explanations of the tables we shall now proceed to give les for the solution of the cases which most commonly occur in practice, employfor this purpose the decimal notation, the nature of which we have explained der the head DECIMAL FRACTIONS.

. PRINCIPAL SUMS ACCUMULATED OR DIS-

COUNTED.

Ex. Required the amount of £1500 in 10 years, reckoning interest at 4 per cent. per annum.

the Amount.

1480244 × 1500 = 2220-366, or £2220, 7s. 4d.

2014 Find from Table I. the amount of £1
the rate and for the time given, which mulby by the given principal.

Ruie. Find from Table II. the present value

<sup>\*</sup> We have not deemed it necessary to introduce tables to exhibit the annuities whose amounts • we may not deemed it necessary to introduce tables to exhibit the annuities whose amounts in greatent values are respectively equivalent to unity, as the numbers in such tables would be rely the reciprocals of those shown in Tables III. and IV.; i.e. the quotients of unity divided the numbers in the latter, and which accordingly can be readily made to supply their place by ag used as divisors in those cases where the corresponding numbers in the former would be emigred as multipliers, and vice versa.

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of £1 at the rate and for the time given, which

multiply by the amount.

Ex. Required the present value of £1087. Ex. Requires the present value of £1087, 5s. 7d. payable at the end of 15 years, or, what is the same, the principal sum which will amount to £1087, 5s. 7d. in 15 years; interest 5 per cent.
481017 × 1087-279 = £323.
Cate 3. Principal, Rate, and Amount given, to find the Time.

to find the Time

Rule. Divide the amount by the principal, and the quotient will be the amount of £1 at the given rate; which look for in Table I under

the given rate, which look for in This table. I made the said amount will be found the time required.

Ex. 1. In what time will £1000 amount to £2813, 17s. 3d. at 3 per cent.?

Here, 2813-862 + 1000 = 2813862; which, in Table I. under 3 per cent., is found contiguous to 35 years.

When the exact quotient is not found in the table, take the difference between the next highest and next lowest numbers, and also betwirt the quotient and the number nearest to it, and the former will bear to the latter the pro and the former will bear to the latter the pro-portion which one year, or 365 days, will bear to the number of days to be added to or deducted from the years found contiguous to such nearest number, according as it is less or greater than the exact quotient, in order to make up the time required.

Ex. 2. In what time will £100 amount to

£265, 128, 5d, at 5 per cent. ? £265, 128, 5d, at 5 per cent. ? Here, 265-6288 ÷ 100 = 2-63-6206. By Table I, the amount of £1 in 20 years is 2-63-5296, and in 21 years, 2-785963; difference 132665. But 10 21 years, 2705305; difference 132005. Me 2656308 exceeds 2653298 by 00291 only; hence, as 132665: 365: 100291: 8, the time required is 20 years and 8 days. Case 4. Principal, Amount, and Time given,

to find the Rate.

to not the kate. Rule. Divide the amount by the principal, and the quotient will be the amount of £1 in the given time, which quotient will be found contiguous to the said time in Table I. under

Ex. I. At what rate per cent. per annum will £400 amount to £569, 6a. 6d. in 9 years? 569-435 ÷ 400 = 1 42331; which, in Table I., is found contiguous to 9 years, and under 4 per

When the exact quotient is not found in the table, an approximation may be made to the rate in a manner similar to that adopted in regard to the time in Case 3.\*

gard to the time in Case 3.\*
Ex. 2. At what rate per cent, per annum will £100 amount to £179, 9s. 4d. in 17 years?
Here, 179467 ÷ 100 = 1-78467. Hy Table I. the amount of £1 in 17 years, is at 3 per cent., 1-65284, and at 4 per cent., 1-94790; difference, 29506. Hence, as 1-78467 exceeds 1-65284 by 14183, we have 29546; 1 per cent. (the difference between 3 and 4 per cent.)::14183: 48009; and the rate required is 3-48009, or about 34 per cent. 31 per cent.

### II. TERMINABLE ANNUITIES.

Case 5. Annuity, Rate, and Time given, to

find the Amount.
Rule. Find in Table III. the amount of £1 rannum, at the rate and for the time given,

which multiply by the annuity.

Ex. Required the amount of an annuity of £50 for 21 years, reckoning interest at 5 per

230 for 21 years, reckoning interest at 5 per cent. per annum.

35.71925 × 50 = 1785.9625, or £1785, 19a. 3d.

Case 6. Annuity, Rate, and Time given, to find the Principal or Present Value.

Rule. Find in Table IV, the present value of £1 per annum, at the rate and for the time given, which multiply by the annuity. Ex. Required the present value of an annuity of £1000 for 20 years at the rate of five per continuous sections.

per annum.

or 2.000 ar s) years at the arms of the present per annum.

12.46231 × 1000 = 12463-21, or £12,462, at M. Case 7. Principal, Rate, and Time given, in find the annuity.

Rule. Find in Table IV. the present value of an annuity of £1 at the rate and for the time given, and divide the given principal temby; the quotient will be the annuity required.

Ex. A gentleman is willing to sink £525 for an annuity to be paid yearly for 15 years. Was annuity ought he to receive, reckoning island at 5 per cent. per annum?

523 ÷ 10.7396 = 50.387, or £50, 7s. 3d.

If the question had been, what annuly is continue 15 years will pay off a debt of £53, computing interest at 5 per cent., the saws would have been the same.

Case 8. Principal or Present Value, Assaty.

computing interest at 5 per cent, the sawe would have been the same.

Case 8. Principal or Fresent Valos, Assat, and Rate given, to find the Time.

Rule. Divide the principal by the samit, and the quotient will be the present value dis annuity of £1 at the given rate; which goods will be found in Table IV., under that mis all contiguous to the time required.

Ex. A sum of £533 is given for an assaty of £50, 7a. 9d., interest at 5 per cent. per same. Required the duration of the annuity.

523 + 50:387 = 10:3796; which, under i present in Table IV., is found contiguous to liyes. If the question had been, In what the will an annuity of £50, 7a. 9d. pay off a set of £523, computing interest at 5 per cent. per sum, the answer would have been the same. Case 9. Principal or Present Valoe, Assaty, and Time given, to find the Rate.

Rule. Divide the principal by the samity, and the quotient will be the present value of annuity of £1 for the given time; which per time of the found contiguous to the salise in Table IV., under the rate required.

Ex. An annuity of £100 for 15 years is solid £1037, 19s. 4d., required the rate of interest per annum allowed to the burchaser.

£1.37, 19s. 4d., required the rate of intent pr annum allowed to the purchaser. 1037;9656 ÷ 100 = 10:37,965; which in Table 1V., contiguous to 15 years, is found under pr

Case 10. Annuity, Rate, and Amount gives, to find the Time.

Rule. Divide the amount by the annuity, and

the quotient will be the amount of £1 per num at the given rate; which will be found in Table III. under that rate, and contiguous is

the time required.

Ex. In what time will an annuity of £3, 7s. 9d. amount to £1087, 5s. 7d. at 5 percent per annum ?

per annum? 1087-2794 + 50:3870 = 21:5725; which, in Teble III., is found under the said rate, and costs uous to 15 years.

Case 11. Annuity, Time, and Amount gives, to find the Rate.

Rule. Divide the amount by the annuity, sai the quotient will be the amount of £1 per seroum for the given time; which quotient will be found in Table III. contiguous to the said time, and under the rate required.

and under the rate required.

Ex. At what rate per cent. per annum will annuint of £50, 7a 9d. amount to £1007, \$2 7d. in 15 years?

1067-2794 + \$0.3670 = 21.5785; which is found in Table III. contiguous to 15 years, and under the content of the

5 per cent.

<sup>\*</sup> These methods of approximating to the time and the rate are of general application to the succeeding Cases.

# 12. Amount, Rate, and Time given, to

GREE IF. ARROUND, ARROWS, Indie the Annuity.

Rule. Find in Table III., under the rate, the smooth of an annuity of £1, in the given time; divide the given amount thereby, and the quotient will be the annuity required.

tent will be the annuity required.

Ex. Required, the annuity which will amount in Byrars to £1087, 570, at 5 per cent. per annum. 1067, 2785 ÷ 21.5785 = 30.387 or £50, 72. 9d.

III. PERPETUAL ANNUITIES

TIL PERFETCAL ANNUTIES.
When an annuity continues payable without termination, it is called a perpetual annuity, or perpetuity. Of the five quantities considered under the last head, two, namely, the amount and the time, fall necessarily to be discarded, as in perpetual annuities they become infinite, and consequently unassignable. The three quantities remaining to be noticed are, i. The annuity; 2. The rate of interest; and 3. The present value of the annuity, or the principal, which, being immediately laid out, will yield annually and perpetually a sum equal to the annuity.

The simple interest of any sum for a year being what may be produced annually by that sum, without increasing or diminishing it, must be evidently equal to the perpetual annuity of which such sum will be the present value. And as while the rate continues the same the annual interests produced by any two sums are to each

while the rate continues the same the annual interests produced by any two sums are to each other as the principals which produced them, it follows that at 5 per cent. 5: 1::1:0::100: 100: 5: 20: therefore, when the rate is 5 per cent., the value of the perpetual annuity is 20 years' purchase. In the same manner, when interest is at a per cent., 4:1::100:100: 4 = 25; and the perpetual annuity is worth 25 years' purchase. An it follows, that in every case the value of a perpetual annuity may be found by dividing any may be in interest for one year. This being Presised, the solution of the three following cases where the same of the same and that the following cases where the same of the same presised, the solution of the three following cases where the same presised, the solution and Rate given, to find the

Case is a consistent of the consistency of the cons

Ex. Required the value of an estate of which he yearly rent is £1500; reckoning interest at per cent. per annum.

1000 + 03 = £50,000.

E14,000; at what yearly rent must he left ith order o have 4 per cent. per annum upon the price?
14000 X '04 = £560.

Present S. Principal or Present Value and Anuity given, to find the ltate.

Rula. Divide the annuity by the present value.

Ex. An estate which cost £5000 is let for £150 her annum; what rate of interest has the purchase on the price.

haser on the price.

150 + 5000 = 43, or 3 per cent.

When, as is assumed throughout the present rticle, the interest is convertible into principal article, the interest is convertible into principal at the same terms as the annulty is payable, no difference arises in the valuation of perpetual annuities from the circumstance of the instalenents being payable twice a year, as the annuity divided by the rate of interest for one year must always produce the same quotient as ualf the annulty divided by half the annual rate of interest.

IV. DEFERRED OR REVERSIONARY ANNUITIES.

An annuity is said to be deferred when it is An annual part of the determination of a certain time. Deferred annual time be either terminable or perpetual. The chief cases are the following:—

1. Deterred Terminable Annuities.
Case 16. Annuity, Rate, Time deferred, and
Time of payment given, to find the Principal or
Present Value.

Rule. Find in Table IV., under the given rate, the present value of £1 per annun; first for the time deferred, and then for the time deferred and time of payment added together; aut-tract the former from the latter; then multiply

tract the former from the latter; then multiply the remainder by the given annuity, and the product is the principal required.

Ex. What sum should now be given for the reversion of a lease or annuity of £35 per annum, for 14 years after the next 7 years, in order that the purchaser may make 5 per cent. per annum of his money.

12\*82115 - 57837 - 743478, which, multiplied by 35, produces £246, 44, 46.

Cuse 17. Principal, Rate, Time deferred, and Time of payment given, to find the Annuity.

Rule. Find by Case I what the principal will amount to in the time deferred; then find by Case 7 what annuity that amount will purchase.

Ex. If the reversion of an estate for 14 years after the next 7 years cost £246, 84, 46, what rent

Ex. If the reversion of an estate for 14 years after the next 7 years cost £246, 4s. 4d., what rent ought 1t to produce in order that the purchaser may make 5 per cent. per annum of his money? Hy Case 1 £246/216 amounts in 7 years, at 5 per cent., to £346/452; equivalent by Case 7 to a rent for 14 years of £33.

Case 18. Principal, Annuty, Rate, and Time deferred given, to find the Term of Payment.

Rule. Find by Case 1 the amount of the principal at the given rate at the grain of the time

o per cent. per annum; 816:937 will, at 6 per cent., amount, at the end of 9 years, to 138:198; and 138:198 + 175 = 7:88; which in Table IV., under 6 per cent., will be found contiguous to 11 years.

per cent. per annum.

1800 + 03 = £50,000.

Case 14. Principal or Present Value and Rate

Even, to find the Annuity.

Rule. Multiply the present value by the rate,

Rule Multiply the present value by the rate,

Rule Annuity extra undersort of the present value of a per
petual annuity of £1 at the given rate (Case 13),

above the present value of an annuity of £1 at the

same rate, for the time deferred (Case 6), gives

214,000; at what yearly rent must he left ithough or the present value of the reversion of a per
petual resent value of the reversion of a per
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pe the present value of the reversion of a perpetual annuity of £1 after the time deferred; and this, multiplied by the given annuity, will produce the

principal required.

Ex. What sum ought to be paid for the rever-Ex. What sum ought to be paid for the even-sion, after 40 years, of an estate in perpetuity, of which the yearly rent is £70, reckoning in-terest at 4 per cent. per annum. 25 — 1970277 = 5°20723; which, multiplied by

70, gives £364, 10s. 11d.

Leaseholds and various other descriptions of property, when their annual income is susceptible of ascertainment, or of being reduced to a valuation, may be assimilated in all respects to annuities. In England, many societies, corporations, and colleges grant their leases for certain methods the gest such of shirth leases for certain periods, the most usual of which are for 10, 20, 21, and 40 years; and it is customary for them to renew any number of years lapsed in such leases, on payment of a sum, as fine, which is agreed upon by the parties, the yearly rent or quit-rent remaining the same. Case 20. Required, the Fine payable for renew-ing any number of Years in a Leuse.

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Rule. From the present value of an annuity to continue from the present time until the expiration of the renewed term, subtract the present track of an annuity of £1 for the given time as shown priation of the renewed term, subtract the present value of an annuity to expire with the original increase required. term of the lease.

term of the lease. Ex. Thirty years having expired in a lease for 40 years, required the fine for renewing 10 years of the same, supposing the yearly rental £60, and the rate of interest 5 per cent. By Table IV. the value of £1 per annum for 20 years, the number until the expiration of the renewed term, is  $12^{\circ}4622$ , and for 10 years, the unexpired time, it is 77217; and  $12^{\circ}4622 - 77217 = 47405$ ; which last, multiplied by 60, gives  $284^{\circ}430$ , or £284, 6a. 7d.

VI. PRINCIPAL SUMS INCREASED YEARLY BY A CONSTANT QUANTITY.

Case 21. Principal, Rate, Time, and Yearly Increase given, to find the Amount.

Rule. Add the amount of the principal accumulated, at the rate and for the time given (Case 1), to the amount of the yearly increase accumulated in the same way (Case 5), and the sum will be the total amount required.

Case 22. Principal, Rate, Time, and Amount given, to find the Yearly Increase.

Rule. From the given amount subtract the

A CONSTANT QUANTITY.

Case 23. Principal, Rate, Time, and Yearly
Decrease given, required the Amount which will
remain unextinguished at the end of the given Rule. From the amount of the principal, cor-responding to the given rate and time (Case I), subtract the amount of the yearly decrease or annuity accumulated in the same manner (Case I),

VIL PRINCIPAL SUMS DIMINISHED YEARLY BY

and the remainder will be the unextinguished

284-430, or £284, 8a. 7d.

VI. PRINCIPAL SUMS INCREASED YEARLY BY A CONSTANT QUANTITY.

Case 21. Principal, Rate, Time, and Yearly Increase given, to find the Amount.

Rule. Add the amount of the principal accumulated, at the rate and for the time given (Case 1), to the amount of the yearly increase accumulated in the same way (Case 5), and the sum will be the total amount required.

Case 32. Principal, Rate, Time, and Amount given, to find the Yearly Increase.

Rule. From the amount of the principal, at the rate and for the amount of the principal, at the rate and for the time given (Case 1), she that the same way to the termly decrease; which latter being divisit the given (Case 1), and the remainder will be the sum ount of the principal accumulated.

In the remainder will be the unextingulated (Case 34. Principal, Rate, Time, and Amount quired.

Case 24. Principal, Rate, Time, and Amount mextingulated at the end of the Yearly Decrease.

Rule. From the amount, corresponding to the time given of the time given amount of an annuity of the principal, at the rate and for the time given of the Yearly Decrease.

Rule. From the amount, corresponding to the termly decrease; which latter being divisit the termly decre

\* The preceding rules and the accompanying tables furnish the means of solving the cases which most commonly occur in practice; but as computations must occasionally be made, not only at other rates than 3, 4, 5, and 6 per cent. per annum,—those to which our tables are confined,—but likewise upon the supposition of the interest, as well as the annuity, being payable half-yearly, or at other terms, we here subjoin formulæ which will enable any one acquainted with the elements of analysis to solve, with the aid of a table of logarithms, nearly all cases which can present themselves, except, as afterwards explained, those where the rate is the quantity sought.

as afterwards explained, those where the rate is the quantity sought.

Let p denote the principal or present value, and m the amount, in the sense in which those terms are used on page 406. Also let a signify the annuity, or one of the equal sums successively payable at the expiration of equidistant periods, whether yearly or half-yearly, &c.; when number of those equidistant periods of time; and r the rate, or ratio of the interest in one period to the principal, and which is equal in all cases to the interest of £1 for one period of time.

1. Principal Sums.  $m=p\left(1+r\right)^n$ 2. Terminable Annuities.  $m=a\frac{(1+r)^n-1}{n}$  $p = a^{(1+r)^{n}} - 1$ r(1+r)" 3. Perpetual Annuities.

4. Deferred Annuities.

Let d signify the deferred time, or the number of periods which elapse before the annuity is entered upon; n the number of periods during which it is paid; and the other symbols as before.

Deferred Terminable Annuities.

eferred Terminable And
$$p = a \frac{(1+r)^n - 1}{r(1+r)^d + n}$$

Deferred Perpetuities

$$p = \frac{a}{r(1+r)d}$$

5. Principal Sums increased or diminished at a equal Interval of Time by a constant Quant Let a denote this quantity, the other symb being as at first.

> When Principal increased.  $m = p (1+r)^n + a \frac{(1+r)^n-1}{r}$

When Principal diminished.

$$m = p (1+r)^n - a \frac{(1+r)^n - 1}{r}$$

EXTENSIONS OF THE PRECEDING FORMULE

EXENSIONS OF THE PRECEDING FORMULE. Hitherto we have supposed the annaly said interest to be due at the same periods; led si these conditions have no necessary relations each other, we shall now exhibit those size tions of the formulae which take place when he interest is convertible into principal at slower periods than those at which the annuity is parable, and wice series.

able, and vice versa.

Here let r denote the rate, or interest of fi rier iet r denote the rate, or interes or interes or in or one year; a the annuity nominally substant the end of each year; n the number of sen; and m the amount, and p the principal or present value as before; these symbols all basis now the significations attached to them in the tot on year of the late of dense the number. text on page 406. Also let i denote the number of equal intervals in each year in which the interest is convertible into principal; and i the number of equal instalments of the annually is as

CASE I. When the interest is convertible and principal a certain number of times in each interval between the instalments of the annuly.

being hence a whole number.

$$m = \frac{a}{s} \times \frac{\left(1 + \frac{r}{i}\right)^{in} - 1}{\left(1 + \frac{r}{i}\right)^{i} - 1}$$

r this head may be classed not only annuities on lives, properly so called, y beneficial interest which terminates with the lives of any one or more als, including salaries, and all that in law comes under the denomination estate. It comprehends, likewise, Reversions, or the interest which the next or has in any estate after the death of the present; and Assurances, in be question is, what annuity must A pay to B during his life, in order that

pay a given sum to A's representatives at his death.

s of Mortality.—The basis of all questions having reference to the failure or ance of life must obviously be the law of human mortality. Tables of more those which exhibit this law through the whole extent of life, by showmany persons out of a certain number, as 10,000 born alive, die in each d consequently how many complete each year of their age. The first table kind was constructed by Dr Hawley, from observations at Breslau in and published in 1693. Similar tables were afterwards published both in ntry and on the Continent, of which there may be noticed Kerseboom's, in 1738, from Registers of State Annuitants in Holland; Thomas Simpeon's, founded on the London bills of mortality; De Parcieux's in 1746, from lists eess in the French toutines of 1689 and 1696; Dupre de St Maur's in 1749, ench parish registers. In 1769, Dr Price published his work on Rever-Payments, in which were given tables constructed from observations in Norwich, and Northampton. In the 4th edition of Dr Price's work (1783) thampton Table was extended and improved at the same time various bles were furnished; in particular the Chester Table, lately republished in a d form by the Society for the Diffusion of Useful Knowledge in their work ability; and a table for the kingdom of Sweden, in which the sexes were ished, and the law of mortality determined for the bulk of the people. In in Mine, the eminent actuary of the Sun Office, published his treatise on ation of Annuities and Assurances, in which were given new tables deduced e Swedish registers, and from observations at Carlisle and Montpellier. en, Mr Davies and Mr Babbage have put forth tables deduced from the nee of the Equitable Assurance Society; and the Parliamentary Reports and Societies in 1825 and 1827, and the return made to the Treasury in Mr Finlaison, the government actuary, contains a variety of information ing the rate of mortality among the nominees of the government tontines unities. Lastly, Mr Ansell, in his work (1835) on Friendly Societies, has, extensive collection of returns made to him, deduced the law of mortality properties and the second of th tenerally prevails among the members of these institutions. Of the tables ticed, De Parcieux's, the corrected Chester Table, the Swedish Table of 95, and the table founded on the experience of the Equitable Society, are d of high authority; but in practical importance they are inferior to the mpton, Carlisle, and Government Tables, which, from their serving as the

$$p = \frac{a}{s} \times \frac{1 - \left(1 + \frac{r}{i}\right)^{-in}}{\left(1 + \frac{r}{i}\right)^{s} - 1}$$
Perpetual Annuities.
$$p = \frac{a}{s}$$

$$\left(1 + \frac{r}{i}\right)^{\frac{1}{s}} - 1$$

L. When the instalments of the annui-yable a certain number of times in each between the conversion of interest into

; f being hence a whole number.

Terminable Annuities.
$$\frac{1}{r} + \frac{\left(\frac{s}{i} - 1\right)}{2s} \cdot \left\{ \left(1 + \frac{r}{i}\right)^{in} - 1 \right\}$$

$$\frac{1}{r} + \frac{\left(\frac{s}{i} - 1\right)}{2s} \cdot \left\{ 1 - \left(1 + \frac{r}{i}\right)^{-in} \right\}$$

Perpetual Annuities.

$$p = a \left( \frac{1}{r} + \frac{\frac{a}{i} - 1}{2a} \right)$$

Formulæ for deferred annuities, affected by similar conditions, may be readily obtained from the preceding, by deducting an annuity for the period deferred from one for the period deferred and in possession.

Demonstrations of all these formulæ will be found in the "Treatise on the Valuation of Annuities and Assurances," by Mr Milne, and the "Doctrine of Compound Interest," by Mr Francis Corbaux. We have deemed it unnecessary to give more than one formula for each class of cases, as the others may be easily deduced from the given equation, by transposition, except in the case where the rate is the quantity sought. Terminable Annuities.

1 \( \frac{s}{l-1} \) \( \frac{l}{l-1} \) \( \frac{l}{l-1} \) \( \frac{l}{l-1} \) \( \frac{s}{l-1} \) \( \frac{l}{l-1} \) \( \frac{s}{l-1} \) \( \frac{l}{l-1} \) \( \frac{s}{l-1} \) basis of almost all the annuity and assurance business in this country, are deserv-

basis of almost all the annuity and assurance business in this country, are deserving of particular attention.

The Northampton Tables, formed by Dr Price from the registers of mortality kept at Northampton for 46 years from 1735 to 1780, were long the only ones in use, but they are now in much less repute. The observations embrace a considerable number of deaths, but no enumerations of the people were made to show how far the population was increasing, decreasing, or stationary (without which Mr Milne has proved that no correct tables of mortality can be constructed), while, at the other hand, no fixed rule appears to have been followed in interpolating the numbers dying annually from those given for decennial periods by the registers. In the report of the House of Commons on Friendly Societies in 1827, it is stated, upon the evidence of several of the most distinguished actuaries in the kingdom, "that these tables were originally formed in degree ups hypothetical data," that "in truth there is not even a prima fixed case in their favour," and that "the evidence appears to your committee to be strong and decisive in favour of the use of tables which give an expectation of life higher than the Northampton." Nevertheless, the Northampton Tables continue to be of high commercial importance, as they form the basis of the calculations of nearly all the life assurance societies instituted prior to 1815, and of many of those establised subsequently. It may also be observed that the low value given by the Northampton Tables as good as by many other observations.

The Cartisle Tables, formed by Mr Milne from observations made by Dr Heynham in two parishes in Cartisle, from 1779 to 1767, give a higher expectation of life than the Northampton Tables. From the description of them, it appears that classified enumerations of the population were made at the commencement and termination of the observations, while the deaths in the itervening period were carefully recorded according to a similar classification; and that the am

Probabilities and Expectation of Life, &c.—These, in so far as necessary for the purposes of the present article, may be readily obtained from tables of mortality by the following rules in the doctrine of probabilities:—

1. The probability of any event happening is measured by a fraction, whose numerator is the number of ways in which it can happen, and whose denominator is the number of ways in which it can either happen or fail. Thus, if there be 3 chances for the happening of an event, and I chance for its not happening, then

will the probability of the event happening be measured by the fraction \(\frac{1}{2}\).

2. The probability of the event happening be measured by the fraction \(\frac{1}{2}\).

2. The probability of the happening of several events that are independent of each other is equal to the product of the probabilities of the happening of each event considered separately. Thus, if the probability of the happening of \(\frac{1}{2}\) independent events be \(\frac{1}{2}\) and \(\frac{1}{2}\) respectively, then will \(\frac{1}{2}\) \(\frac{1}{2}\) \(\frac{1}{2}\) measure the probability of the happening of both these events.

Applying these rules to the Conject Table of Martelity, we find that as at the

Applying these rules to the Carlisle Table of Mortality, we find that as at the age 30 the number of persons alive of 10,000 born is 5642, while at 40 this number is reduced to 5075, the probability of a person aged 30 surviving 10 years will be measured by the fraction 5075 In the same way, the probability of a person aged

25 surviving 10 years, will be \$\frac{5362}{5879}\$. Again, the probability that 2 persons, of the ages 30 and 25, shall jointly survive 10 years, will be  $\frac{5075}{5612} \times \frac{5362}{5679}$ 

The average of forthcoming years, or what is improperly called by writers the expectation of life, is the number of years which, taking lives of the same ago one with another, any one of these lives may be considered as sure of enjoying; these

rho live beyond that period enjoying as much more in proportion to their number s those who fall short of it enjoy less. Consequently, the rule for finding it will e as follows:—Divide the sum of all the living at every age after the age of the iven life by the number of persons living at that age: half unity added to the actient will be the value required. Half unity is added, as the number of persons when at the given age who have not lived out one year may be considered as having veraged one-half of a year's existence. The expectation of life at 90, by the forthampton Table, will be thus found:—The numbers living at each age above 0, added together, give 34 + 24 + 16 + 9 + 4 + 1 = 88; the number living at 0 is 46, and the former divided by the latter gives 1.91, to which adding half mity = '50, we have 2.41 for the expectation of life is 4.90.

The expectation of life is therefore different from the term of probable life, as the atter must obviously be the term within which a stated number of persons of a given age should be reduced to exactly one-half of the same number. Thus, according to the Carlisle Table, the expectation of life at birth is 38.72 years; while the term of probable life is about 41 years.

The following table shows the expectation of life at different ages deduced from

The following table shows the expectation of life at different ages, deduced from the Northampton, Chester, Carlisle, and Government Tables; Mr Davies' Table, founded on the experience of the Equitable Society, Mr Milne's Table for the whole population of Sweden, from 1776 to 1795, and De Parcieux's Table, founded on the Freach tontines:—

		North-	Eoui-	Depar-		Gove	rnment.	Che	ester.
Age.	Carlisle.	ampton.	table.	cieux.	Sweden.	Males.	Females.	Males.	Females.
0	38-72	25.18			36-12	50.16	55.51	34.46	39.44
5	51-25	40-84		48-25	47-92	48-93	54-23	46.45	50-57
10	48-82	39.78	48-83	46-83	46.16	45.37	51-05	44.47	47-82
90	41-46	33 43	41-06	40.25	38-96	38-39	43-99	37:30	40.49
30	34:34	28-27	33-96	34-08	32-12	33.17	37.57	31.30	34-22
40	27-61	23-06	27:40	27.50	25.45	27:02	31.12	24.82	27.96
80	21.11	17-99	20.83	20.42	19-03	20:30	24.35	19:32	21-92
60	14.34	13-21	15-06	14-25	12-85	14:39	17:32	13.96	15.40
70	9-18	8-60	9-84	8-67	8-01	9-22	10.99	9.63	9-98
80 .	5-51	4-75	5:38	4-67	4.85	4.94	6.50	7.10	6.60
<b>9</b> 0	3-28	2-41	2.65	175	3-03	1.95	2.83	4.32	5.01

Valuation of Life Annuities, &c.—The probabilities of life are, in these operations, combined with the interest of money. [INTEREST.] If a person has 9 chances in 10 to obtain possession of £100 at the expiry of a year, the present value of his expectation (disregarding interest) is the product of 100 by the fraction re-\*\* £90; but, assuming interest at 5 per cent., it is obvious, as the £90 is not due tatil the expiry of a year, that, in order to show its present value, it must be still arther reduced by one year's interest or rather discount on that sum. Similarly, A person aged 30 is to acquire right to £1000 in the event of his attaining the age 40, the present value of his expectation will be obtained by multiplying the £1000 by the probability of his attaining that age, and then discounting the product for 10 ears; the latter operation being, as already shown (Case 2), performed by multiplyng the said product by the present value of £1 due at the end of 10 years. a the case supposed, assuming interest at 5 per cent., and the probabilities of life as **Carlisle**, we shall have  $1000 \times \frac{5075}{5649} \times 613913 = 552 \cdot 216$ , or £552, 4s. 4d., the resent value required. In this way Endowments (Case 43) or Assurances on Surivership of Time are calculated.

The value of life annuities may be obtained in the same manner, by finding the resent value of each year's rent as it becomes due from the given age to the oldest a the table of mortality, and the sum of all these will be the total present value of a namity; but in finding the value of annuities on a number of lives of several uccessive ages, the process is considerably abridged by deducing the value of an anuity on the next younger life from the value of an annuity on a life one year

der, as follows:—

Rule.—" Begin with the oldest life in the table of observations; add unity to the
Rule.—" Begin with the oldest life (namally count to 0), and multiply the sum by the expectation of a life one year younger, receiving £1 at the end of a year; the prosubstituted for the value of an annuity on the life one year younger; this value being abstituted for the value of an annuity on the oldest life, and the process repeated, will give the value of an annuity on the next younger life, and so on till we come to the age of the given life."—(Baily on Life Annuities, p. 31.)

The value of annuities, as shown by the tables, is computed by this rule." The following is the procedure in the case of the Carlisle Table for single lives, assuming The oldest life in the Carlisle Table is 104, the value of an annuity on which

being evidently equal to 0, we proceed thus :-

Ages	Annuity + 1.		Probability.		£1 discounts for 1 Year.	d	Value of Appuity.
103	(1+0)	×	1	×	9524	=	0-317
102	1.317	×	ŧ	×	9524	=	0-753
101	1.753	×	ē	×	-9524	=	1-192
100	2.192	×	į	×	-9524	=	1.624
99	2-624	×	Å	×	<b>-9524</b>	=	2-045
98	3.045	×	ĬĬ.	×	-9524	=	2-278

and so on till we come to the youngest age,—the operation being facilitated by the use of logarithms. The same procedure is followed in computing the value for joint lives. Thus assuming the Carlisle Table with interest at 5 per cent. as before, and the difference of age betwixt the two lives to be 5 years, we shall have

Ages	Annuity + 1	.•	Probabilities.	£	l discoun for l year		Value of Annuity.
103 & 98	(1+0)	×	$\frac{1 \times 11}{3 \times 14}$	×	9624	=	0-240
102 & 97	1.249	×	$\frac{3\times14}{5\times18}$	×	19524	=	0-555
101 & 96	1.555	×	5 × 18 7 × 23	×	-9524	=	0-838

and so on throughout. In this way tables have been formed of the value of anuities on single lives at all ages and at the common rates of interest; and also on two joint lives: but cases which involve three lives are, in practice, solved by methods of approximation from the tables for two lives; as the variety of combinations which three lives admit would render the tables of very great length. At the close of this article tables are given for single lives founded on the Northeampton observations, and for the various rates of 3.4.5. and 6 per cent. interest.

ampton observations, and for the various rates of 3, 4, 5, and 6 per cent. interests and by the kind permission of Mr Milne, similar tables are given, founded on the Carlisle observations, along with tables for joint lives. The tables for single lives include all ages, and those for joint lives all the usual combinations betwit the ages 15 and 75. By means of these tables, nearly all the cases which occur in protice may be solved with facility.

Annuities Payable Half-Yearly, &c .- The values shown in the tables are com puted on the supposition that the annuities are all payable yearly, and at the end each year; but if they be payable more frequently, their value will be increased. A person who receives a life annuity half-yearly, besides gaining one half-year interest on every moiety of his annuity, may live to receive a half-year's annuity more than the person who receives an annuity once i and at the end of each year. For similar reasons, an annuity payable quarterly will be of greater value that that which is payable half-yearly. But however frequently the annuity may be payable, it has been found that its increase of value on this account cannot careed thalf-a-year's purchase, which is the extent to which it is increased in the hypothetical case of the instalments being payable momently. Where the annuities are thetical case of the instalments being payable momently. Where the annuities are payable half-yearly, the common practical rule is to add 1 of a year's purchase we their tabular value; and when they are payable quarterly, to add 1 of a year's purchase; or expressing the same decimally, add to the tabular value of the yearly annuity, if it be payable half-yearly, 250; quarterly, 375;—also, if payable monthly, 458; weekly, 490; daily, 499; and in the hypothetical case of their being payable momently, 500. (Milne, p. 273. Ansellon Friendly Societies, p. 80.)

Practical Solution of Cases.—With these prefatory explanations, we shall now proceed to show the mode of solving by the tables the cases which usually occur is practice.

practice.

Case 25. To find the Value of an Annuity on the Life of a Person of a given Age.
Rule. Multiply the sum by the value of £1 annuity on the assigned life.

Ex. Required the value of an annuity of £1 on a life aged annuity on the assigned life.

<sup>\*</sup> Life contingencies are now sometimes computed by the method invented by Mr Barrett and improved by Mr Griffith Davies, an account of which is given by M. De Morgan in the Companions to the Almanae for 1840 and 1842. See also Jones on Annuities.

y 80, gives 705-2, or £705, 4a., the va-6. To find the Annuity which any given I purchase during the Life of a Person of

Age. Age. Age. Divide the given sum by the value of an of  $\pm 1$  on the assigned life. What annuity may be purchased for a on a life aged 45; Carlisle Table, in-

per cent.

3 ÷ 14·104 = £50.

7. To find the Value of an Annuity Derany given Number of Years.

Find the value of an annuity on a life

Find the value of an annuity on a life t the deferred term than the proposed is multiply by the present value of £1 at the end of the said term, and also by bability that the life shall continue so as product will give the result required. I person aged 35 whiles to purchase an for £50, for what may happen to rehis life after t; required the present leveof; Carlisle Table, 4 per cent. alne of an annuity of £50 at 45 is, by £705, 2s. ; the present value of £1 to ved at the end of 10 years is t 675564 years is t 675564 x t 881574 = 419-989, or 8s. 9d. 28. To find the Value of a Temporary

Find by Case 27 the value of an annuity for the proposed term; which subtract e value of an annuity on a life of the p; the difference will be the value re-

lequired the value of an annuity of £50 cars on a life aged 35; Carlisle Table, 4

alue of an annuity of £50 on a life aged med for 10 years is, by Case 27, 419-989; se of an annuity of £50 on the said life is 041, or 202-050; and 202-050 — 419-999 51, or £382, la. 3d.

ANNUITIES ON TWO LIVES. 2. To find the Value of an Annuity on it Continuance of Two Lives ; that is for

is Communance of two lives; that is for as they both continue alive together. Multiply the sum by the value of £1 on the two assigned lives. Lequired the value of an annuity of £900.

lequired the value of an annuity of £30 coint continuance of two lives, ages 40 Cartiale Table, 5 per cent.

at ages 40 and 60 by Table IX., is 7-961;

IX 90 = 716-49, or £716, 93. 10d.

bles of annuities on joint lives give their by where the ages are equal, or their to be years or any multiple of 5; but e combination of ages of two proposed sot contained in these tables, the value multy on their joint continuance may be sed according to the following rule, applicable to all cases where neither of is under 12 years of age.

ract from the tables the values of annu-the joint continuance of the oldest of the a lives, and two others separately, which uger than that oldest life by the multiples it greater and next less respectively than reases of age between the proposed lives, so of four arithmetical mean propor-between these two values which corre-with the proposed combination of age-menty the value sought."—(Milne on its and Assertance, p. 391.) meanly the value sought."—(Milns on as and Assurances, p. 290.) lequired the present value of an annuity as two joint lives aged 27 and 46; Car-

is 12:325, and that to 31 and 46 is 12:093; difference 232, the fifth part of which, 0464, being continually deducted from the former of these continually deducted from the former of these two values, gives the four arithmetical means which are the values of annuities on the corresponding combinations of lives emitted in the tables. Hence, as 27 and 46 is the combination of ages next in order to 26 and 46, we shall have 12:325 — 4464 = 12:3796, the value corresponding to the combination 27 and 46; and 12:2796 × 90 = 1105-074, or £1105, 1a. 6d., the value required. The result would obviously have been the same had 4 times the common difference, -0.464, or 1856, been added to the value corresponding

or 1856, been added to the value corresponding to the ages 31 and 46. Thus 12 093 + 1856 =

12-7766, as before.

Case 30. To find the Value of an Annuity on the Longest of Two Lives, that is, for as long as either of them continues alive.

Rule. From the sum of the values of annuities on the two single lives subtract the value of an annuity on the two joint lives, and the remainder

will be the result required.

Ex. Required the value of an annuity of £60 on the longest of two lives aged 30 and 60; Car-

on the longest of two lives aged 30 and 60; Carliale Table, 4 per cent. By Table VII., the value of a life aged 30 is 16.952, and of 60, 9.963; and the sum of these, 99.515; from which subtract the value of the lives 30 and 60 by Table 1X., 8.930, and the remainder, 17.9686, multiplied by 60, gives 1061.7, or £1061, 14s.

III. Annuities on Three Lives.

Case 31. To find the Value of an Annuity on
the Joint Continuance of Three Lives.

the Joint Continuance of Three Lives.

Rule. Take the value of the joint lives of the Rule. Take the value of the joint lives of the two oldest lives by Case 29, and find in the table for single lives the age of a single life equal, or the most nearly equal, to that value: then find the value of the joint lives of the youngest and that now found; the result will give the common approximation to the value or quaired.

Ex. Required the value of an annuity of £100 on three joint lives, aged 15, 20, and 25 years respectively; Carlisle Table, 5 per cent.

The value of the joint lives, 20 and 25, is, by Table IX., 13-398, which, in Table VII. corresponds most nearly with a single life aged 40; and the value of the joint lives, 15 and 40, being by Table IX. 12-201, we have 13-201 × 100 = 1220-1, or £1920, 28.

The Lord Annuity on the Lord Annuity on the Longest of Three Lives.
Rule. From the sum of the values of annuities

on all the single lives subtract the sum of the values of annuities on each pair of joint lives, and to the remainder add the value of an annuity

and to the remainder add the value of an annuity on the three joint lives as found by last Case. The result will give the value required.

Ex. Required the value of an annuity of £100 on the longest of three lives, aged 15, 20, and 25; Carlisle Table, 5 per cent.

By Table VII. the values of the single lives are for 15, 16-227; for 20, 15-817; for 25, 15-303; and their sum is 47-347. By Table IX. the values of the joint lives are, for 15 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; for 15 and 25, 13-508; for 20 and 25, 13-396; f

Rule. From the sum of the values of an-Me. 4 per cent.

nuities on each pair of joint lives, subtract twice also corresponding to the ages 26 and 46 the value of the three joint lives. INT

Fig. Let the annuity be £100, and the ages 15, 20, and 25 respectively; Carlisle Table, 5 per ct. The value of each pair of joint lives is, by proceeding Case, 40-965; that of the three joint lives is, by Case 31, 12-201; and 40-965 — (12-201 × 2) = 16-563; hence 16-563 × 100 = £1656, 6s., the value required.

## IV. REVERSIONARY OR SURVIVORSHIE

Case 34. To find the Value of the Reversion of an Estate in Fee, or Perpetual Annuity, after the Death of a Person of a given Ago, in a Single Payment.
Rule. Deduct the value of the assigned life

Rule. Deduct the value of the assigned life from the perpetuity; then multiply the remainder by the rent or annuity.

Ex. Required the present value of the reversion of an estate of £300 a-year, after the death of a person aged 60; Carliale Table, interest 6 per ct. The value of a perpetuity at 6 per cent. is 16-667, and of an annuity on a life of 60, 8-304; then 16-667 — 8-304 = 8-363; and 8-363 × 500 = £4181, 10a.

Cuse 35. To find the Value of the Reversion of an Annuity on a Single Life after another, in a Single Payment.

in a Single Payment.

Rule. From the value of the life in expecta-tion, subtract the value of the two joint lives.

Rule. From the value of the life in expectation, subtract the value of the two joint lives. Ex. A person, axed 50, wishes to purchase an annuity of £100 to his wife, axed 45, after his death, provided also be the survivor; what is the present value thereof; Carlisle Table, 4 per L. Hy Table VIL., the value corresponding to 45 is 14·104; from which deducting 10·591, the value corresponding to the lives 45, 50, by Table IX., there remains 3·513; and 3·513 × 100 = 331·3, or £331, 6a. the value required.

To find the value in annual payments: Divide the value in a single payment by the value of an annuity on the joint lives, plus unity. Hence in the above example the annual payment would be 351·3 ÷ 11·591 = 30·306, or £30, 6a. 2d.

Case 36. To find the Value of the Reversion of an Annuity on a Single Life A. after the Longest of Two Lives B and C, in a Single Payment.

Rule. From the sum of the values of an annuity on the single life A, and on the three joint lives, A, B, and C, subtract the sum of the values of an annuity on each pair of joint lives, A and B, and A and C.

$$A + ABC - (AB + AC)$$
.

Case 37. To find the Value of the Reversion

Case 37. To mot the value of the Reversion of an Annity on Two Joint Lives, A B, on the failure of a Single Life, C.
Rule. From the value of an annuity on the joint lives A B, subtract the value of an annuity on the three joint lives. A, B, and C.

Case 38. To find the Value of a Reversion of an Annuity on the Longest of Two Lives, A and B. after a Single Life, C. Rule. From the sum of the values of annuities on the single lives in reversion A and B, and

of an annuity on the three joint lives, subtract the sum of the values of an annuity on each pair of joint lives, A B. A C. and B C; the differ-ence will give the value required.

$$A + B + ABC - (AB + AC + BC)$$
.

Case 39. To find the Value of the Reversion of an Annuity on a Single Life A, on the failure of the Joint Lives B and C.

Rule. From the value of an annuity on the

life A, subtract the value of an annuity on the three joint lives, A, B, and C.

#### A - ABC

A—ABC.

V. ARRUMANCES ON BINGLE AND JOINT LIVES, AND ON THE LOWGEST OF TWO LIVES.

COM 40. TO determine the present Value of a given Sum, payable on the Death of a person of an assigned Age, or to find how much must be not annually by a person of an assigned age, that his heirs may receive a given sum on his decess.

Rule. Multiply the value of an annuity of £1 on the assigned life by the interest of £1 for one year, and subtract the product from mity; then, dividing the remainder by the amount of £1 for one year, the result will give the value of a surance of £1; and this -last multiplied by the given sum will produce the result required.

Ex. Required the present value of £1000, appeals on the death of a person aged 47; Carlist Table, 3 per cent.

The value of £1 annuity on a life of 47 is kent 15-294, which, multiplied by '03, the interest of £10 rone year, gives '48882; and this subtracted from unity leaves '54118; then '54118 + 103 = '52542, and '52542 × 1000 = £52542, or £254, as a required.

To find the value in annual payments: Divide the value of a numity on the assingle life, plus unity.

at one wave manual payment: Divide the value in a single payment, found as above, by the value of £1 annuity on the assigned life, plausity! Hence, in the above example, we shall have 55:42 + 16:94 = 32-246, or £33, 4a.11d, the annual premium for an assurance of £1000 os 5 if 6 f.?

life of 47.

Case 41. To find the Value of a given fam.

Case 41. To find the Value of a given fam.

Case 41. To find the Value of an annuly on the point lives (Case 28), instead of the value of an annuly on the Case 42. To find the Value of a given fam.

Case 42. To find the Value of a given fam.

Alle. Substitute the value of an annuly on the longest of two lives (Case 30), instead of the value of an annuly on a single life, and proceed as in Case 40.

as in Case 40.

## VI. ENDOWMENTS, OR ASSURANCES ON SCH VIVORSHIP OF TIME. Circ 43. To find the present Value of a giv

Cinc 43. To find the present Value of a given's payable at the End of a given number of Years, provided the Party assured survive that Peris.

Rule. Multiply the present value of £1 decounted for the given number of years by the probability that the given life will continue the product, multiplied by the given sum, will give the value required.

Ex. Required the present value of £100, payable at the end of 10 years, provided a person, sev aged 20, be then alive; Cartisle Table, 4 per cest. The present value of £1 to be received at the end of 10 years is 67556, and the probability that a person aged 20 will live that person \$5642 + 6080. Hence we have \$67556 \times \$864 \times 6080. Hence we have \$67556 \times 6080. H

plus unity, for one year less than the given to

VII. DEFERRED AND TEMPORARY ASSURANCE.
VII. DEFERRED AND TEMPORARY ASSURANCE.
ON SINGLE LIVES.
Case 44. To find the Value of a Deferred Assurance on a Single Life in one present Payment.
Rule. Find the value of an assurance on aliest many years older than the given life assrequents.

<sup>\*</sup> Many of the assurance offices have framed their tables on this basis, but always with as all tional per centage, varying from about 10 to 25 per cent on the computed amount of premise to defray charges of management, and as a guaranty against confinence. The addition of 5 per cent, which we observe has been adopted by several young offices, as the British and Combit the Commercial, and others, should yield a considerable surplus or profit.—See page 393.

† Unity is added because in life assurances the first annual premium is paid at the date of entry.

term; which multiply by the proba-migned life attaining that period, and countedfor the given number of years, ired the value of £100, payable on if a person aged 50, provided he sur-

ired the value of £100, payable on it a person aged 50, provided he sur;; Carlisle Table, 5 per cent.
of an assurance of £100 on a life of (Carlisle, 5 per cent. is (Case 40) as the probability of a life of 50 a 3643 + 4397, and £1 discounted it 5 per cent. is by Table II. 744094, 39 × (3643 + 4397) × 744094 = 41,0a.3d.

41, U. 20.

a value in annual payments during period: Divide the value in a single unity added to the value of a temity on the life (Case 28) for one year deferred period.

osserved period.

a value in annual payments during

a of the assured: Divide the value

yment by mity added to the value

y on the given life.

a find the Value of a Temporary

f a given Sum on a Single Life in

Payment. m the value of an assurance on the btract the value of a deferred assur-

present the value of a deferred assur-piven term. The value in a single payment ary assurance of £100 for 7 years, f a person aged 24; Northampton cent.

of an assurance of £100 on the of an assurance of £100 on the a person aged 24, found by Case; from which, subtracting 35:447, an assurance of £100 on the same 1 for 7 years, found by Case 44, or £9, 13s. 3d., as required. walue in Annual Payments: Disin a single payment by unity added

em a single payment by unity soder of a temporary annuity on the life less than the given term. BANCES ON SINGLE LIVES BY A FEE NUMBER OF PAYMENTS. To find the Value of an Assurance sum on a Single Life by a definite Payments.

syments. le the value of an assurance on the a single payment, by unity added to

a temporary annuity on the life for 1 n the given number of payments. increa on Survivorante of Lives.
o find the present Value of a given ito B, on the Decease of A, provided

te the rule, suppose A's age to be

Ferm. Find, by Case 41, the value of on the decease of the joint lives 32 & 24. n the decease of the joint lives 33 & 24. by Case 29, the value of £1 annuity lives 33 and 24 (that is, taking A at isr), to which add unity, and mulaby the number living at 33; then reduct by the amount of £1 in one and by the number living at 32, and will give the second term. by Case 29, the value of £1 annuite.

by Case 29, the value of £1 annuity lives 31 and 24 (that is, taking A younger), and multiply this value or living at 31; then divide the pronumber living at 32, and the quo-

a of the 1st and 3d terms subtract and the remainder, multiplied by half m, will produce the value required.

In value in Annual Payments: Di
Ine in a single payment, found as

In value of an annuity on the joint nity.

Ex. Required the present value of £400, payable to B, aged 24, on the decease of A, aged 32, provided B be then alive; Carliale Table, 5 per ct. Proceeding as above directed, the first term will be found to be £734952; the second £127895; the third £127835; and the excess of the sum of the lat and 3d above the 3d, £33652; which multiplied by £7300, but the other contents.

the 1st and 30 above the 24, 2, 20002; which, min-tiplied by £200, half the given sum, gives £79-724, or £79, 14s. 6d., the value in a single payment. And dividing this sum by £13-638, the value of an annuity on the joint lives 32 and 24, plus uni-ty, gives £5-8372, the annual payment required.

an annuty on the joint lives 32 and 24, plus unity, gives £5:8772, the annual payment required.

X. VALUATION OF POLICIES.

Case 48. To find the Value of a Policy of Assurance, effected for the whole Term of Life, after any given Period of Endurance.

Rule. 1st. Find the present value of the sum assured as at the age of valuation; 2d. Multiply the value of £1 annuity on the life at the age of valuation, plus unity,\* by the annual premium at entry; the product will give the value of the future annual premiums from the present value of the future annual premiums from the present value of the sum assured as at the age of valuation; the remainder will give the value required.

Ex. Required the value (immediately before the premium becomes due) of a policy for £100, effected ten years ago on a life then aged 49; Northampton Table, 3 per cent.

The present value of the sum assured as at 50 (Case 40), is 60:366. The annual premium or an assurance of £100 on a life of 40 (Case 40), is 3:398; which, multiplied by 13:436, the value of

for an assurance of £ 1000 on a inc of 40 (Case 40), is 3:398; which, multiplied by 13-436, the value of £1 amulty on a life of 50, plus unity, gives 46 \*565; and 60 \*866 - 45 \*656 = 15 \*210, or £15, 4s. ½d. If the premium for the 11th year has been just paid, it falls to be added to the above value. Honce in this case 15 \*210 + 3 \*308 = 18 \*608, or \$10 \text{ to the same this case 15 \*210 + 3 \*308}

£18, 12s, 2d.

N.B.—In valuing the policy the same rate of interest and table of mortality are taken as in calculating the value of the assurance; but it may be observed that few or none of the offices give the real worth of a policy, thus found, for its surrender; many of them deducting one-half, some one-fourth, others three-fifths

XI. VALUATION OF BONUSES.

XI. VALUATION OF BONUSES.

Case 49. To find the Value of any given Amount of Bonus, declared as an Addition to a Polley. Rule. Multiply the given amount of bonus by the present value of £1, payable on the decease of the party.

Ex. Required the present value of a bonus of £300, the present age of the party being 42; Northampton Table, 4 per cent.

The present value of £1, payable on the decease of a life of 42, is (Case 40) 40777; and 500 X 46777 = 233\*85, or £33, 172.95.

Case 50. To find what Reduction of the future Annual Premium is equivalent to any assigned

Annual Premium is equivalent to any assigned Bonus.

Rule. Multiply the annual premium corresponding to the present value of £1 at the given ago, by the given amount of bonus; the product will give the equivalent reduction of the

The annual premium.

Ex. Required what reduction of annual premium is equivalent to a bonus of £100, declared on a policy of £1750, effected at the age of 47, the annual premium being £56.43, and the present age of the assured 55 years; Carlisle Table, 3 per cent.

The annual premium corresponding to the present value of £1 at age 55 is (Case 40) 7045019; and 7045019 x 100 = 479019, the equivalent reduction of annual premium required. Hence 56.43 = 479019 = 51.9221, or £51, 182.7d., the future annual premium. future annual premium

TABLE I. Year	Amount of not exceeding	£1 in any l ng Seventy-I	Number of Five.		TABLE II. Present Value of £1 due the End of any Number of Years at exceeding Seventy-Five.					
6 per cent.	5 per cent.	4 per cent.	3 per real.	Years	3 per oral. -970874	4 per eret. -961538	5 per cent.	6		
1·060000 1·123600	1.050000	1.040000	1-030000 1-060900	3	<b>-9</b> 42596	924556	-959381 -907029	-943396		
1.191016	1.157625	1-124864	1-092727	3	-915142 -888487	*858996 *854804	-963838	835619		
1·262477 1·338226	1.215506 1.276282	1·169859 1·216653	1.125509	4 5	-062609	821927	-822702 -783586	783094 747998		
1.418519	1:340096	1-265319	1-194052	6	-837484 -813092	794315 759918	746215	704967		
1·503630 1·593848	1·407100 1·477455	1:315932 1:368569	1-229874 1-266770	7 8	789409	730690	710681 676839	2741		
1 689479 1 790848	1.551328 1.628895	1.423312	1·304773 1·343916	9 10	786417 744094	702587 675564	-614609 -613913	-301308 -556305		
1.898299	1710339	1.539454	1.384934	11	722421 701380	649581	-584679	536786		
2-012196 2-132928	1*795856 1*885649	1*601032 1*665074	1-425761	12	*701380 *680951	-694597 -600574	-85/3837 -530321	49000		
2-260904	1.979932	1.731676	1-512590	14	-861118	*577475	·505068	-448386		
2·396558 2·540352	24/78928 24/82875	1.800944	1·557967 1·604706	15 16	-641862 -623167	*555964 *533908	-481017 -458112	417965		
2-692773	2-292018	1-947900	1-652848	17	605016	.513373	-436997	371364		
2·854339 3·025599	2·406619 2·526950	2*025817 2*106849	1.702433	18 19	·587395 ·57(1286	·493628 ·474642	-415591 -395734	390044		
3-207135	2-653298	2.191153	1-906111	20	·553676	456387	·376889	-31188		
3·399564 3·603537	2·785963 2·925 <del>2</del> 61	2*278768 2*369919	1-960295	21 22	· <b>53</b> 7549 ·521892	438834 421955	·356942 ·341850	19(155 277305		
3.819750	3.071524	2:464716	1-973687	23	-506699	405726	·325371	1001707		
4-048935 4-291871	3-225100 3-386355	2*563304 2*665836	2-032794	94 95	·491934 ·477606	·390121 ·375117	·310068	340073 224000		
4.549383	3-555673	2-772470	2-156591	26	463695	*360689	·281941	119810		
4-822346 5-111687	3-733456 3-920129	2:883369 2:9987(13	2-231289 2-287928	27 28	-450189 -437077	346817 333477	-267848 -265094	19735		
5418388	4.116136	3.118651	2-356566	29	424346	*320651	-04-0044	7947		
5·743491 64188101	4·321942 4·538039	3-243398 3-373133	2·427262 2·500080	30 31	-411987 -390087	*316319 *296460	·231377	174110		
6.453387	4-764941	3.208028	2-575083	32	·388337	·285088	-209886	11000		
6·840590 7·251625	5-003189 5-253348	3.648381 3.794316	2-652335	33 34	•377096 •366045	*274094 *263559	·199673 ·190355	146196 137912		
7-686087	5.516015	3-946089	2.813863	35	·35A383	253415	-181290	130105		
8·147259 8·636067	5.791816 6-081407	4·103933 4·268090	2-898278 2-985227	36 37	·345032 ·334983	*243669 *234297	-172657 -164436	11570		
9-154259	6:385477	4.438813	3-074783	38	-325226	*225285	·1566H5			
9-703507 10-28572	6°704751 7°030989	4.616368	3-167027	39 40	·31 <i>5</i> 754 ·306557	.3188383 .318831	·149148 ·149046	10305		
10:90286	7-030999 7-391988	4*953061	3.359899	41	297628	*200278	·135282	091719		
11·55703 12·25045	7:761588 8:149667	5·192784 5·400495	3·460696 3·564517	42 43	·288959 ·281543	192575 1851 <b>68</b>	·128840 ·122704	01169		
12:98548 13:76461	8-557150 8-985008	5-616515	3-671459	44	272372	178046	·116861	.07700)		
14-59049	9-431258	5.841176 6.074823	3·781596 3·895044	45 48	·264439 ·256737	171198 164614	·111297 ·105997	107900		
15·46592 16·39387	9-905971 10-40127	6:317816 6:570528	4 011895	47	249259	.128583	100949	1064695		
17:37750	10-92133	R-H3334A	4·132252 4·256219	48 49	·241999 ·234950	*152195 *146341	*095149 *U91564	167546		
18·42015 19·52536	11·46740 12·04077	7·106683 7·39/951	4:383906	50	228107	144713	-087904	WARTED IN		
20-69689	12-64281	7 686589	4.515423 4.650 <b>69</b> 6	51 52	·221463 ·215013	·135301 ·1300 <b>97</b>	-063051 -079096	16155		
21-93870 23-25502	13·27495 13·93870	7:994052 8:313814	4-79H12 4-934125	53 54	208750 202670	120282	-075330	104598		
24-65032	14-63563	8-646367	5-082149	55	196767	115656	1071743 1068326	960057		
26·12934 27·69710	15·36741 16·13578	8-992222 9-351910	5-234613 5-391651	56 57	·191036 ·185472	·111207 ·108930	URS//73	TOUR		
29·35H93	16-94257	9-725987	5.553401	58	·180070	109817	-061974 -059023	4044		
31·12046 32·98769	17·78970 18·67919	10:11503 10:51963	5*720003 5*891603	59 60	·174895 ·169733	195060	-036219 -053536	465175		
34-96G95	19.61315	10-94041	6.068351	61	164789	-091404	1150986	40184		
37·166497 39·28887	20-59380 21-62349	11:37803 11:83318	6-250402	62 63	·159990 ·155330	1087889 1084508	-04RS58 -046946	70000		
41-64620	2270467	12:30648	6 631051	64	15/1906	·081258	**********	-05-00		
44·14497 46·79367	23·83990 25·03190	12·79874 13·31068	6-829983 7-1/34882	65 66	·146413 ·142149	-078133 -075128	-041946 -039949	46124		
49-60129	26.28349	13.84311	7:245929	67	-138009	172238	-035047	-		
52·57737 55·73±01	27·59766 28·97755	14:39684 14:97271	7·463307 7·687206	68	·133089	-06H480 -06H798	1034509	41500 41700		
59-07593	30.42643	15.57162	7-917822	70	126297	-064219	1032005	1000000		
62-62049 66-37773	31·94775 33·54513	16:19448 16:84226	8-155357 8-400017	71	·122619 ·119047	1061749	-031301 -031301	44.00		
70·36:38	35-222:19	17:51595	8 642018	72 73	·115580	-057UH1	4938301	-614613		
74-589110 79-05692	36*98351 3 <b>8*8326</b> 9	18-21659 18-945 <b>25</b>	8-911578 9-1 <b>78926</b>	74 75	·112214 ·108945	1054895	-027139 -025751	41366		

End	II. Amoun of any Nur seventy-Five	t of £1 per mber of Yea	Annum at		TABLE IV. Present Value of £1 Annum for any Number of Years exceeding Seventy-Five.						
est.	5 per cent.	4 per cent.	3 per cont.	Years	3 per cent.	4 per sent	5 per cent.	6 per cent.			
000	1-000000	1.000000	1-000000	1	970874	961538	-952381	943396			
900	2-050000	2.04/000	2-030000	3	1-913470	1.886095	1-859410	1.833393			
600 616	3·152500 4·310125	3·121600 4·246464	3-090900 4-183627	4	2·828611 3·717098	2-775091 3-629895	2-723248 3-545950	2-673012 3-465106			
093	5-525631	5.416323	5-309136	5	4.579707	4-451822	4.329477	4.212364			
319	6-801913	6.632975	6.468410	6	5-417191	5-242137	5-075692	4.917324			
838	8-142008	7.898294	7.662462	7 8	6.230283	6-002055	5-786373	5.582381			
468 132	9·549109 11·02656	9-214226 10-58280	8-892336	9	7·019692 7·786109	6·732745 7·435332	6-463213 7-107822	6-209794			
079	12-57789	12.00611	11.46388	10	8.530203	8-110896	7-721735	6.801692 7.360087			
164	14.20679	13.48635	12.80780	11	9-252624	8-760477	8.306414	7.886875			
994	15-91713	15.02581	14-19203	12	9-954004	9-385074	8.863252	8-383844			
214 507	17:71298 19:59863	16*62684 18*29191	15-61779 17-08632	13 14	10-63496	9-985648 10-56312	9-393573 9-898641	8-852683			
597	21.57856	20.05359	18-59891	15	11-29607 11-93794	11.11839	10-37966	9-294984 9-712249			
253	23-65749	21'82453	20-15688	16	12.56110	11-65230	10-83777	10-10590			
288	25.84037	23.69751	21 76159	17	13-16612	12-16567	11-27407	10-47726			
565	28-13238	25.64541	23-41444	18 19	13-75351	12-65930	11-68959	10.82760			
999 559	30·53900 33·06595	27.67123 29.77808	25·11687 26·87037	20	14-32380 14-87747	13.13394	12-08532 12-46221	11-15812			
273	35.71925	31 96920	28-67649	21	15-41502	14-02916	12-82115	11.76408			
229	38-50521	34.24797	30.53678	22	15-93692	14'45112	13-16300	12:04158			
583	41-43048	36.61789	32-45288	23	16-44361	14.85684	13.48857	12-30338			
568 451	44.50200	39°08260 41°64591	34-42647	24 25	16-93554 17-41315	15-24696 15-62208	13 79864	12-55036			
638	47·72710 51·11345	44.31174	38-55304	26	17-87684	15.98277	14:37519	12·78336 13·00317			
577	54.66913	47'08421	40.70963	27	18-32703	16 32959	14.64303	13.21053			
811	58-40258	49-96758	42-93092	28	18-76411	16.66306	14.89813	13.40616			
980 819	62°32271 66°43885	59°96629 56°08494	45-21885 47-57542	29 30	19-18845	16.98371	15:14107	13.59072			
168	70.76079	59:32834	50.00268	31	19·60044 20·00043	17:29203 17:58849	15.59281	13·76483 13·92909			
978	75-29883	62-70147	52.50276	32	20.38877	17.87355	15.80268	14-08404			
316	80-06377	66-20953	55-07784	33	20.76579	18:14765	16'00255	14.23023			
838 348	85-06696 90-32031	69-85791	57:73018 60:46208	34	91-13184	18.41120	16-19290	14:36814			
209	95-83632	73·65222 77·59831	63-27594	36	21·48722 21·83225	18.66461 18.90828	16:37419 16:54685	14·49825 14·62099			
681	101-6281	81.70225	66.17422	37	22-16724	19.14258	16.71129	14.73678			
042	107-7095 114-0950	85-97034	69.15945	38	22.49246	19.36786	16.86789	14.84602			
585 520	114-0950	90°40915 95°02552	72*23423 75*40126	39 40	22-80822	19.58448	17:01704	14-94907 15-04630			
677	127-8398	99-82654	78-66330	41	23·11477 23·41240	19 79277	17 29437	15.13802			
505	135-2318	104.8196	82.02320	42	23.70136	20-18563	17:42321	15-22454			
076	142-9933	110-0124	85.48389	43	23-98190	20.37079	17:54591	15:30617			
580 435	151·1430 159·7002	115-4129	89.04841	44	24-25427	20.24884	17:66277	15-38318 15-45583			
981	168 6852	121:0294 126:8706	92:71986 96:50146	46	24.51871 24.77745	20*72004	17-77407 17-88007	15-52437			
986	178-1194	132-9454	100 3965	47	25.02471	21.04294	17.98102	15-58903			
645	188-0254	139-2632	104.4084	48	25-26671	21.19213	18'07716	15.65003			
584 359	198-4267	145-8337	108:5406	49 50	25.20166	21'34147	18·16872 18·25593	15-70757 15-76186			
561	209-3480 220-8154	159:77:38	112·7969 117·1808	51	25°72976 25°95123	21.48218 21.61749	18:33898	15.81308			
814	232-8562	159·7738 167·1647	121.6962	52	26*16624	21.74758	18-41807	15.86140			
783	245-4990	174.8513	126:3471	53	26.37499	21'87267	18.49340	15-90697			
170	258-7739	182-8454	131:1375	54 55	26'57766	21.90296	18:56515	15-94998 15-99054			
720 223	272·7126 287·3482	191·1592 199·8055	136.0716	56	26°77443 26°96546	22,10861	18-63347 18-69854	16-02881			
517	302-7157	208.7978	146:3884	57	27:15094	22'32675	18 76052	16:06492			
488	302-7157 318-8514	218-1497	151-7800	58	27:33101	22'42957	18.81954	16.09898			
282	335 7940	227-8757	157·3334 163·0534	60	27:50583	22.52843	18·87575 18·92999	16:13111			
159	353-5837 372-2629	237-9907 248-5103	168-9450	61	27 67556 27 84035	22.62349 22.71489	18-98028	16:16143 16:19003			
828	391-8760	259-4507	175-0134	62	28 00034	22 80278	19-02883	16-21701			
478	412-4699	270-8288	181-2638	63	28-15567	22'88729	19:07508	16.24246			
367 829	434-0933	282-6619	187-7017 194-3328	64 65	28:30648	22.96855	19-11912	16:26647			
278	456-7980 480-6379	294-9684 307-7671	201:1627	66	28·45289 28·59504	23-04668 23-12181	19-16107 19-20102	16:28912 16:31049			
215	\$05-669B	321-0778	208 1976	67	28 73305	23 19405	19-23907	16.33065			
228	531-9533	334-9209	215-4436	68	28 86704	23:26351	19-27530	16:34967			
002	559-5510	349-3177	222-9069	69	28-9:712	23:33030	19:30981	16:36762			
008	588-5285 618-9549	364·2905 379·8621	230-5941 238-5119	70 71	29·12342 29·24604	23·39451 23·45626	19:34268 19:37398	16:38454			
629	650-9027	396-0566	246-6672	72	29-36509	23.51564	19.40379	16.41558			
006	684-4478	412-8988	255-0673	73	29-48067	23.57273	19-43218	16-42979			
367	719-6702 756-6537	430-4148	263-7193	73 74 75	29-59288	23-62762	19-45922 19-48497	16-44320 16-45585			
240		of Perpetus	272-6309		29·70183 33·33333	23.68041	20.00000	16 66667			

TABLE V.	Exhibiting the Annual	Decrements of	Life, or	Law	of Mortality, accor-
		made at Northa			

Q.	Parsons	Living.	1	Persons	Living.		Persons	Living.		Persona	Living	١.	Persona	Living		Per
Υg	North-	Car- linis.	Age	North- umpton.	Cur- lisle,	4	North-	Car-	Ago	North-	Car- lists.	ΥĒ	North-	Cur. links.	Age	No
0	11650	10000	18	5262	6176	36	3935	5307	54	2530	4143	71	1159	2277	88	
1	8650	8461	119	5199	6133	37	3860	5251	55	2448	4073	72	1072	2143	89	1
2	7283	7779	20	5132	6090	38	3785	5194		2366	4000	73	992	1997	90	ì.
3	6781	7274	21	5060	6047	39	3710	5136	57	2284	3924	74	912	1841	91	1
4	6446	6998	23	4995	6005	40	3635	5075	58	2202	3842	75	832	1675	92	1
5	6249	6797	23	4910	5963	41	3559	5009	59	2120	3749	76	752	1515	93	
6	6065	6676	24	4835	5921	42	3482	4940	60	2030	3643	77	675	1359	94	
7	5925	6594	25	4760	5879	43	3404	4869		1956	3521	78	602	1213	95	1
8	5815	6536	26	4685	5836	44	3326	4798		1874	3395	79	534	1081	96	1
9	5735	6493	27	4610	5793	45			63	1793	3268	80	469	953	97	١.
10)	5675	6460	28	4535	5748	46	3170		64	1712	3143	81	406	837	98	١.
11	5623	6431	29	4460	5698	47	3092	4588	65	1632	3018	82	346	725	99	١.
12	5573	6400	30	4385	5642	48	3014	4521	66	1552	2894	83	289	623	100	
13	5523	6368	31	4310	5585	49	2936	4458	67	1479	2771	84	234	529	101	١.
14	5473	6335	32	4235	5528	50	2857	4397	68	1392	2648	85	186	445	102	1 .
15	5423	6300	33	4160	5472	51	2776	4338	69	1312	2525	86	145	367	103	١.
16	5373	6261	34	4085	5417	52	2694	4276	70	1232	2401	87	111	296	104	ı.
17	5320	6219	35	4010	5362	53	2612	4211		1		1	100	1		10

TABLE VI. Value of an Annuity of £1 on a Single Life (or Number of Years' Purchs Annuity), according to the Probabilities of Life at Northampton.

Age	3 per cent	4 per cout.	5 per cent.	6 percent	Agn	3 per cant.		
0	12-270	10.327	B-863	(75.2x#1	48	12.951	11-685	10-616
1	16:021	13.465	11.563	10-107	49	12:693	11:475	10.443
2	18:599	15.633	13-420	11.724	50	12.436	11-264	10-269
3	19-575	16.462	14-135	12-348	51	12-183	11:057	10:197
4	20-210	17:010	14-613	12-769	52	11-930	10-849	9-925
5	20.473	17-248	14.827	12-962	53	11-674	10-637	9-748
6	20.727	17:483	15-041	13.150	54	11.414	10.421	9-567
7	20.853	17:611	15-166	13-275	55	11-150	10-201	9-382
B	20.885	17:662	15-226	13:337	56	10.882	9.977	9-193
9	20-812	17-625	15:210	13:335	57	10.611	9.749	8-999
10	20-663	17.523	15.139	13-285	58	10.337	9.516	8.801
11	20.480	17:393	15:043	13-212	59	10:058	9-280	8-599
12	20-283	17-251	14-937	13-130	60	9'777	9-039	8-392
13	20 481	17:103	14.826	13:044	61	9.493	8.795	8-181
	19.872		14.710	12:953		9*205	8-547	7-966
14		16-950		12:857	62		8-291	
15	19:657	16:791	14:588		63	8.910		7.742
16	19-435	16.625	14:460	12.755	64	8.611	8:030	7-514
17		16:462	14:334	12 655	65	8:304	7761	7.276
18	19-013	16:309	14-217	12.502	66	7:9:14	7.488	7-034
19	18-820	16.167	14.108	12.477	67	7-682	7.211	6.787
20	18.638	16:033	14:007	12:398	68	7:307	6.930	6.536
21	18-470	15.912	13-917	12:329	69	7-051	6.647	6.581
99	18:311	15797	13.833	12-265	70	6:734	6:361	64/23
23	18-148	15%80	13-746	12-200	71	6.418	61175	5.764
24	17-983	15:560	13.658	12-132	79	6.103	5.790	5.504
25	17.814	15.438	13.567	12.063	73	5.794	5.207	5.245
26	17:642	15:312	13.473	11-992	74	5.491	5.530	4-990
27	17-467	15.184	13:377	11-917	75	5.199	4.962	4:744
28	17-289	15.053	13.278	11-841	76	4.925	4.710	4-511
29	17-107	14-918	13.177	11-763	77	4.652	4-457	4-277
30	16-922	14-781	13/072	11.682	78	4.372	4-197	4-035
31	16:732	14.639	12:965	11:598	79	4.077	3.921	3-776
32	16.540	14-495	12.854	11.215	80	3.781	3.643	3-515
33	16-343	14-347	12740	11.423	81	3.499	3.377	3-263
34	16-142	14-195	12.623	11:331	82	3-229	3.122	3-020
35	15-938	14.039	12.202	11:236	83	2:982	2.887	2.797
36	15.729	13.880	12-377	11.137	84	2.793	27(8	2-627
37	15.515	13.716	12.249	11.035	85	2.620	2.543	2.471
38	15-298	13.548	12:116	10.929	86	2.462	2-393	2-328
39	15.075	13.375	11.979	10.819	87	2.312	2-251	2-193
40	14.848	13.197	11 837	10 705	88	2-185	2-131	2:080
41	14-620	13'018	11'695	10'589	89	2-013	1.967	
49	14.391	12:438	11.221		90			1-924
				10'473		1.794	1758	1.723
43	14-162	12.657	11'407	10'356	91	1:501	1:474	1.447
44	13.929	12-472	11.258	10.232	92	1.190	1.171	1.153
45	13-692	12-283	11.102	10.110	93	*839	*897	-816
46	13.450	12-089	10'947	9.380	94	*536	*530	-524
91	13.203	11.890	10'784	9.846	95	-242	*240	-238

ABLE VII. Value of an Annuity of £1, on a Single Life (or Number of Years' Purchase of an Annuity), according to the Probabilities of Life at Carlisle.

kgu.	3 per cent	4 per cent.	5 per cent.	6 per cent.	Age.	3 per cont.	4 per cent.	5 per cent	6 per cent.
0	17-320	14.283	12-083	10.439	52	13.558	12-258	11-154	10.208
1	20.085	16-556	13-995	12-078	53	13.180	11:945	10-892	9-988
9	21.501	17-728	14-983	12-925	54	12.798	11.627	10-624	9.761
3	22-683	18-717	15-824	13.652	55	12.408	11:300	10-347	9-524
4	23-285	19-233	16:271	14.042	56	12-014	10'966	10-063	9-280
5	23.693	19-594	16.590	14:325	57	11-614	10'625	9-771	9.027
6	23.846	19-747	16:735	14.460	58	11-218	10°286	9.478	8.772
7 8	23-867	19.792	16.790	14.518	59	10-841	9'963	9-199	8-529
8	23-801	19.766	16786	14.526	60	10.491	9'663	8-940	8:304
9	23-677	19:693	16-742	14-500	61	10-180	9:398	8-712	8-108
10	23.212	19:585	16-669	14.448	62	9.875	9'137	8-487	7.913
11	23.327	19-460	16-581	14:384	63	9.567	8'872	8-258	7714
12	23'143	19-336	16-494	14:321	64	9-246	8'593	8.016	7.502
13	22 957	19-210	16.406	14-257	65	8-917	8'307	7.765	7.281
14	22'769	19.082	16:316	14.191	66	8-578	8'010	7.503	7:049
15	22.282	18-956	16-227	14-126	67	8-228	7'700	7-927	6.803
16	22'404	18.837	16:144	14.067	68	7.869	7'380	6.941	6.246
17	22.535	18.793	16.066	14-012	69	7.499	7'049	6.643	6.277
18	22'058	18.608	15.987	13.956	70	7.123	6709	6:336	5.998
19	21.879	18-488	15.904	13.897	71	6.737	6'358	6.012	5.704
20	21'694	18.363	15.817	13.835	72	6.373	6'026	5711	5-424
21	21'504	18.533	15.726	13.769	73	6.044	5'725	5.435	5-170
22	21'304	18:095	15.628	13.697	74	5.752	5'458	5.180	4-944
23	21'098	17:951	15.525	13.621	75	5.512	5'239	4:989	4.760
24	20'885	17.801	15.417	13.241	76	5-277	5'024	4.792	4.579
25	20'665	17.645	15.303	13:456	77	5.059	4'825	4.609	4-410
26	20'449	17.486	15.187	13.368	78	4.838	4'622	4.422	4.238
27	20,515	17'320	15.065	13.275	79	4.592	4'394	4.910	4-040
28	19'981	17.154	14.942	13.182	80	4.365	4'183	4 015	3.858
29	19761	16.997	14.827	13.096	81	4.119	3.953	3.799	3-656
30	19'556	16.852	14.723	13.050	82	3.698	3.746	3.606	3-474
31	19 348	16.705	14.617	12.942	83	3.672	3.534	3.406	3-286
32	19:134	16.22	14:506	12'860	84	3.454	3.329	3.511	3.102
33	18-910	16:390	14'387	12.771	85	3.229	3.115	3.009	2-909
34	18-675	16.319	14'260	12-675	86	3.033	2.928	2.830	2.739
35	18-433	16'041	14.152	12.573	87	2.873	2.776	2'685	2-599
36	18-163	15.856	13.987	12.465	88	2.776	2.683	2.597	2-515
37	17-928	15.666	13.843	12:354	89	2.665	2.577	2.495	2-417
38	17:669	15:471	13.695	12.539	90	2-499	2.416	2.339	2.266
39	17:405	15.272	13.542	12.150	91	2.481	2.398	2.351	2-248
40	17:143	15.074	13.390	12,005	92	2.577	2.492	2.412	2-337
41	16.890	14.883	13 245	11.890	93	2.687	2-600	2.218	2-440
49	16.640	14'694	13.101	11.779	94	2.736	2.650	2.269	2.492
43	16.389	14.505	12.957	11 668	95	2.757	2.674	2'596	2-522
44	16:130	14'308	12.806	11.221	96	2.704	2.628	2.555	2-486
45	15:863	14'104	12'648	11'428	97	2.559	2.492	2'428	2.368
46	15'585	13.889	12'480	11.596	98	2.388	2.332	2.545	2-300
47	15'294	13'662	12:480	11'154	99	2-131	2.087	2.042	2.004
48			12'301	10.338	100	1.683	1.653	1'624	1.596
49	14'986	13.419		10.853	101	1.928	1.510		1.175
50	14'654	13.153	11.892	10.623	102	7771		753	744
51		12.869	11.660		103		762	100	314
61	13.932	12.566	11.410	10'422	103	*324	-321	*317	

ABLE VIII. Value of an Annuity of £1 on a Single Life (or Number of Years' Purchase of an Annuity), according to the Probabilities of Life among the Government Annuitants; reckoning Interest at the rate of 5 per cent. per Annum.

	Male.	Female.	Age.	Mala	Vemale.	Age.	Mala.	Female,	Age.	Male,	Female,
4	15-614	16-336	29	14-475	15-302	44	12-581	13:713	59	9-226	10-597
5	15-484	16-244	30	14.393	15.216	45	12:392	13.568	60	8-995	10-330
6	15-356	16-174	31	14:306	15-126	46	12.192	13.414	61	8.752	10.052
7.	15-235	16-112	32	14-214	15.033	47	11-976	13-251	62	8-494	9.766
18	15-125	16-054	33	14-114	14-938	48	11.749	13.080	63	8-225	9-476
10	15-031	16-000	34	14.007	14-842	49	11.515	12.900	64	7-954	9-181
80	14-950	15-946	35	13.892	14-744	50	11-274	12-710	65	7.682	8.884
12/	14.883	15-886	36	13:770	14-648	51	11-032	12.508	66	7-409	8.584
2.	14-840	15-824	37	13.643	14.549	52	10.797	12-295	67	7.153	8.284
3	14.803	15-759	38	13.512	14-447	53	10.564	12.073	68	6.900	7.982
14	14.766	15-691	39	13:376	14-339	54	10.336	11.842	69	6.648	7.676
5	14727	15-619	40	13-235	14.227	55	10-112	11-604	70	6-399	7:369
6	14.683	15-544	41	13:087	14:107	56	9.900	11:361	71	6-157	7.072
7	14.620	15:466	42	12-927	13.982	57	9.670	11.119	72	5919	6.778
8	14-550	15:385	43	12.760	13-851	58	9.450	10.857		2.545	- 11

TABLE IX. Value of an Annuity of £1 (or Number of Years' Purchase of an Ann Joint Continuance of Two Lives not under 15, nor exceeding 75 Years of Age, acco-Carlisle Table of Mortality, and reckoning Interest at the several Rates of 3, per cent. per Annum.

****					5.			-
Apr	3 percent	4 per cent.	5 per met	6 percent.	Olf. 5 Vents.	3 per ment.	4 per cont	5 per
13 . 15	18-9/18	16-272	14-215	12-578	23 28	16-747	14-670	13-0
16 16	18-719	16-134	14-112	12-499	24:29	16-524	14.500	12-8
17 17	18-543	16 007	14 018	12-428	25:30 26:31	16-311	14-339	12-74
18 18	18-365	15-980	13-925	12-358	27:32	15-875	14.176	12-61
20 20	17:903	13-610	13-724	12-206	28:33	15-648	13.830	12-3
31 31	17-797	13:466	13-616	12-123	29;34	15.424	13-657	12:20
23 23	17:588	15:310	13-497	12-031	30   35	15-209	13.491	12:07
23 23	17-372	15-148	13-372	11-933	31 36 32 37	14-989	13-321	11-94
23 23	16-916	14-978	13-240	11.718	33 38	14-764	13-146 12-964	11-66
26 26	16491	14.620	12-960	11'605	34 39	14-290	12-773	11.50
27 27	16-437	14:431	12-811	11.482	35 40	14-048	12-581	11-35
26 26	16.196	14-244	12-663	11.365	36 41 37 42	13-812	12-394	11-20
30 30	15-976	14-075	12-530	11-259	37 42 38 43	13.346	12-209	11 05 10 90
31 . 31	13-391	13-930	12:419	11:086	39 44	13.107	11.833	10-75
32 32	15-392	13-632	12-191	10-995	40 45	12.868	11'641	10-59
33 33	15-180	13-469	12-064	10-894	41 46	12 630	11'450	10-44
34 34 35	14-954	13-294	11-926	10-783	42 47	12:389	11 256	10.58
36 36	14-720	13-111	11-780	10-666	44 49	12:139	11'053	9-93
37 . 37	14-231	12-724	11-470	10-413	45 50	11.280	10.201	973
38 34	13:381	12.525	11:309	10-281	46 51	11-271	10'332	9.51
30 39	13-727	12-32-2	11-144	10-145	47 59	10.935	10'065	9-29
41 41	13-481	12-125	10-984	10-014	48 53 49 54	10.638	9'787	9-05
42 42	13-136	11-945	10-839	9-896 9-785	50 55	9-924	9.181	8.79 8.52
43 - 43	18-873	11 602	10-566	9.677	51 56	9-550	8'855	8-24
44 44	124840	11.426	10-425	9.563	59 57	9-172	8"524	7:95
45 45	12:371	11-243	10-278	9:444	53 58 54 59	8797	8194	7 65
46 46	12-1:8	11147	10-119	9:314	54 59	8-439 8-098	7.876	7:37
48 48	11.201	10-607	9-947 9-756	9-172 9-013	56 61	7.788	7-299	7·10
49 49	11-279	10-345	9-535	8-826	57 62	7.480	71125	6.61
30 50	10-949	10139	9-291	8-617	20 : 63	7-175	6732	6:37
51 51	10-579	9.748	9-023	8:394	59 64 60 65	6.875	6-482	6.12
33 33	9-849	9-134	8.751 8.474	8·147 7·905	61   66	6.323	5-986	5-89
34 34	9-480	8:796	8-192	7.656	62 67	6:054	5.743	5-45
35 55	9-113	8:465	7.900	7:397	63 68	5.779	5493	5-23
36 36 57 57	8-7-1	8-158	7-60	7.130	64 69	5·490 5·193	5-2-29	4-98
57 57 58 58	7 934	7.783	7293	6-853	65 70	4.883	4.956	4.73
39 59	7105	7:444	6-988	6.323	67 72	4:580	4:386	4-20
60 60	-245	6.854	6.456	6:097	67 72 68 73	4.297	4-123	3.96
61 61	. 7144	6.630	6-257	5-919	70 75	41135	3.878	373
63 63	6.84	6.417	6.067	5.748	70175	3-804	3.601	3-52
64 64		5-974	5-87.5	5:576	- Late			
65 65	6447	5-738	5.456	5-197	Diff. 10 Years.	In ent	15.460	10.00
66 66		5.490	5-230	4-991	15 25 16 26	17-794	15-298	13-48
67 67 68 68	5-188	5-228	4-990	4.770	17 27	17 363	15-136	13-35
(6) (6)	4-877	4-954	4.737	4-537 4-2N9	18,28	17:363 17:149	14-975	13-23
70 70	4:556	4-367	4-191	4.058	19 29	16:943	14'821	13-117
71 71	4-217	41/50	3.893	3.748	20 30	16749	14:530	13-000
72 72	394	37:5	3.615	3.485	21 31 22 32	16:551	14:374	12-89
73 73	3.631	3.497	3-371	3-254	23 33	16:1:26	14-248	12-64
74 74 75	3.231	3-119	3-165	3-058 2-916	24 34	15.897	14432	12-510
Deff. 3	7.22	3119	3-015	1 -010	25 35	15-660	13-848	12:36
Years.	10-100	11.000	12.000	10,505	26 36	15:417	13.462	12 21
15 20	18-423	15-929	13-959	12:385	27 37 28 38	14-918	13-965	11:900
17 22	18406	15-639	13-746	12-222	29 39	14-675	13174	11747
18 93	17-838	15-493	1366	12-137	30 40	14.449	12-807	11-600
19 24	17-633	15:341	13:320	12-047	31 41	14-232	12-728	11 474
20 25	17:421	15:182	13-398	11-952	32 49 33 43	14-017	12-389	11:342
29 27	16-977	14 846	13:137	11.746	34 44	13-569		11 163
-		25.00	10.10					

100	Ages.	3 per ont.	4 per cent.	5 per cent.	6 per met.	Dif. 20	PE.	3 per crot.	4 per sent.	5 per rent.	6 per cont.
	35 45	13-331	12-019	10.912	9-968	15	35	16-295	14.347	12-765	11-462
. 1	36 46	13-082	11.819	10.750	9.836	16	36	16.063	14-169	12-626	11-352
- 6	37 47 38 48	12-823	11:388	10-579	9-696 9-545	17	37	15-834 15-603	13.993	12-489	11-244
	38 48 39 49	12-257	11.146	10-396	9.376	18	38	15.367	13.632	12-206	11-018
	40 50	11.954	10.894	9-984	9.197	19 20	40	15.131	13.449	12.062	10.903
	41 51	11:645	10.635	9.766	9.012	21	41	14-903	13-272	11-923	10.793
	42 52	11-338	10.378	9.548	8-827	92	42	14.673	13-094	11.783	10.681
	43 53	11 031	10.120	9.329	8-639	23	43	14.442	12-914	11 641	10.568
	44 54	10.720	9-856	9.104	8.445	24	44	14.202	12.726	11.492	10.449
	45 55	10-400	9-583 9-301	8.870 8.626	8:243 8:031	25	45	13.954	12.530	11:335	10.323
		9-733	9:009	8.372	7.808	26	46	13496	12-107	11·170 10·993	10-189
L	47 57 48 58	9-392	8-711	8.111		27 28	48	13.143	11-878	10'805	9-889
П	49 59	9.053	8.416	7.851	7:348	29	49	12-849	11-638	10:607	9.724
п	50 60	8.729	8-132	7.601	7.127	30	50	12.551	11.393	10.404	9.554
п	51 61	8-429	7.869	7:370	6.923	31	51	12-237	11-132	10.186	9.370
ı	52 62	8·135 7·839	7·611 7·350	7-142 6-911	6:721	32	52	11-594	10-866	9.962	9-180
ı	53 63 54 64 55 65	7.533	7:078	6.669	6-299	33	53	11-261	10-393	9*730 9*490	8-982
ı	54 64 55 65	7:219	6798	6.418	6:073	35	55	10.919	10.020	9 240	8-775 8-559
ı	56 66	6.896	6:508	6.156	5.836	36	56	10.570	9.721	8.981	8-334
١	57 67	6:562	6-205	5.881	5.585	37	57	10-216	9-416	8.716	8-101
ı	58 68 59 69	6-994	5.897	5.600	5-328	38	58	9.865	9-111	8.449	7.866
1	59 69 60 70	5.890 5.565	5·591 5·293	5.319	5.069	39	59	9-531	8.820	8.194	7.642
١	61 71	5-254	2.006	4779	4.816 4.569	40	60	9-924 8-960	8.332	7.961 7.763	7.436
١	69 79	4.963	4.737	4.529	4.337	41	62	8.705	8.104	7.571	7:096
Л	63 73	4.699	4.492	4'302	4-125	43	63	8.450	7.884	7:379	6-998
- 1	63 73 64 74 65 75	4.459	4-269	4.094	3-931	44	64	8-183	7:651	7.175	6·749 6·563
Ш		4.257	4.082	3.921	3.770	45	65	7.910	7:411	6.964	6.563
J	15 30	17:063	14-918	13-195	11.000	46	66	7·624 7·325	7·159 6·893	6.740	6.362
. 1	16 31	16-865	14.771	13-083	11:793	47	68	7.012	6612	6.503	6·149 5·922
Ш	17 32	16-669 16-466 16-252	14-625	12.973	11.622	49	69	6-682	6.314	5-980	5.676
М	18 33	16-466	14.473	12.857	11-532	50	70	6.338	6.001	5-695	5.415
П	19 34	16-252	14:311	12.733	11:435	51	70 71 72 73	5-977	5.671	5-391	5.135
ч	20 35	16-031	14-142	12-602	11.332	52	72	5.636	5.357	5.102	4.867
П		15-802 15-565	13-966 13-782	12-464 12-319	11-223	53	73	5-326	5.071	4.837	4.622
- 1	29 37 23 38	15:322	13-593	12-169	11.107	54	74	5-048 4-813	4.815	4.600 4.400	4.402
	24 39	15.073	13-398	12.013	10.860	251, 2	1 70		4 000	4.400	4
	25 40	14.824	13.202	11.856	10.733	15		15-348	13-623	12-201	11-019
м	26 41	14:584	13.014	11.706	10.612	16	41	15-116	13:444	12.061	10-908
п	27 49	14:344	12-825	11.556	10.491	17	42	14-894	13-273	11.928	10.803
Ш	28 43 29 44	14-107	12.638 12.455	11·407 11·261	10-371	18		14-673	13-103	11.796	10.699
Ш	30 45	13.650	12-278	11-121	10-142	19		14-207	12.741	11.511	10.473
ш	31 46	13:416	12-093	10.974	10.024	21	46	13.959	12-545	11:355	10.348
П	32 47	13-171	11.897	10.817	9.896	99	47	13.696	12.336	11.187	10.212
11	33 48	12:908	11-685	10.644	9.754	23		13.417	12-111	11.004	10.062
-7	34 49 35 50	12-620 12-314	11:449	10.449	9-592	24		13-114	11.864	10.581	9·893 9·708
	36 5)	11-989	10-924	10.009	9-414	26		12-793	11:317	10.344	9-507
	36 51 37 52 38 53	11-661	10-649	9776	9.020	27		12-110	11.029	10.100	9-299
	36 51 37 52 38 53 39 54	11.330	10:369	9-538	8.815	28	53	11765	10.738	9.853	9.087
	39 54 40 55	10.995	10.084	9-294	8.605	29	54	11:425	10.450	9.608	8.876
	40 55 41 56	10-658	9.790	9.046	8-389	30	55	11.089	10.164	9:364	8.666 8.449
	41 56 42 57 43 58	10·325 9·992	9-223	8-799 8-549	8·175 7·956	31	56	10.402	9.873	9·114 8·855	8-223
	42 57 43 58 44 59 45 60 46 61	9.665	B-940	8.302		33		10.055	9.275	8.594	7.994
	44 59 45 60	9-353	8.669		7.532	34	59	9-721	8.986	8:341	7:772
	45 60	9.063		7.846	7 339	35	60	9.410	8-716	8.105	7.565
	46 61	8.803	8.193	7.652	7.170	36		9-132	8.476	7.897	7.382
	47 69 48 63	8-279	7.970	7·458 7·256	7.001	37	62	8-859	8-239	7:691	7.202
	49 64	7.992	7·970 7·739 7·487	7.034	6.627	38		8-584 8-296	7.748 7.493	7:481 7:260	6.822
	80 65	7 691	7:221	6.799	6.417	40		8.006	7.493	7:034	6.622
	51 66	7:374	6-939	6.546	6-190	41		7-713	7.234	6.804	6-416
	59 67	7:047	6.646	6-282	5.952	45	67	7.413	6.967	6.565	6-202
	53 GE	6.713	6.344	6.009	5:704	43		7.100	6.692	6.319	5.990
	54 65 55 7	6.370			5.174	44		6-790	6.407	6.061 5.793	5.746
	56 7	5-656	5-378	5-123	4-888	46	70	6.465 6.127	5.804	5.210	5-949
	57 7	5-310	5.058	4.826	4.612	47	79	5.806	5.210	5-240	4.993
	50 65 51 66 59 67 53 66 54 66 55 77 56 77 58 77	3 4:995	4765	4.553	4.358	46	70 71 72 73 74 75	5.513	5.241	4.992	4.763
	1917	4 4715	4.509		4.136	45	74	5-247	4.996	4.766	4.555
	100	5 4-496	4.304		3-959	50		5.022	4.790	4.577	4.380

Age		3 per cent	4 per evat.	5 per cent.	6 per cent	Dif. 40 years.	3 per cent.	4 per cent.	5 per cent.	6 per cont
151	45	14:381	12-884	11-630	10.570	15   55	11.528	10-543	9-692	8-953
	46	14-129	12.685	11.472	10-443	16 56	11.166	10-234	9-427	8-794
	47	13.872	12.481	11:309	10.313	17 57	10-803	9-923	9-158	8-490
	48		12-264	11:134	10.170	18 58	10.444	9-614	8-890	8-255
	49	13:601			10.009	19 59	10 101	9.318	8-633	8-600
		13:307	12/025	10.939		20 60		9.043	8-394	
	50	12-995	11.769	10:727	9.833	21 61	9.782	8-800	8-184	7888
	51	12-663	11.494	10.498	9-640	22 62		8-558	7-975	7 000
22	52	12.325	11-212	10-261	9.439	23 63	9-218	8-311	7760	7-457
23	53	11.981	10.924	10-017		24 64			7:532	
24	54	11:632	10-629	9.766	9.016	25 65	8-635	8-051		7-069
25	55	11-274	10-325	9-505	8.790	26 66	8-329	7:783	7-295	6-859
26	56	10.911	10.015	9-237	8.558	27 67	B-012	7.503	7:047	6-638
27	57	10-541	9:696	8-960	8-316		7.683	7-210	6.785	6-403
28	58	10.176	9:380	8-684	8.073		7:345	6.908	6:514	6-158
29	59	9.836	9.085	8427	7.847	29 69	7.004	6.600	6.536	5-965
30	60	9.529	8-820	8.196	7.645	30 70	6:663	6.291	5 954	5-648
31	61	9.259	8.587	7-995	7.470	31 71	6:309	5-969	5.660	5:378
32	62	8.993	8.358	7.796	7-296	32 72	5-976	5.664	5:379	5-119
33	63	8.721	B-122	7.591	7-117	33 73	5.673	5.386	5.123	4-833
34	64	8.434	7:872	7.372	6.924	34 74	5.403	5.137	4-894	4-671
35	65	8-140	7.614	7:143	6:721	35 75	5.179	4-933	4706	4:498
36	66	7.834	7:343	6.903	6.507	Dif. 45 years.	1000	1	10000	1000
37	67	7:517	7.061	6:651	6-280	15,60	9-852	9-103	8-446	7:967
38	68	7.191	6.769	6.388	6.043	16 61	9.565	8-857	B-233	7.682
39	69	6.856	6.466	6.113	5.793	17 62	9-287	8-617	8-026	7:502
40	70	6.515	6.157	5.832	5.536	18 63	9.006	8:375	7.816	7-318
41	71	6.169	5.841	5.245	5.269	19 64	8.712	8-120	7.593	7-123
42	72	5'846	5.244	5-269	5.017	20 65	8-411	7.856	7-361	6-918
43	73	5:556	5.278		4.790	21 66	8.099	7.581	7:118	6702
44	74	5-299		5.023		22:67	7:773	7-292	6:860	6471
45			5.042	4.806	4.589	23:68	7.438	6-992	6.591	6-229
40	75	5.089	4.850	4.630	4.427	24 69		6.680	6:309	5-973
Dif. 35	VPATE.	1			1	25 70	7.091			33/2
	100	200000	14	177444	4000		6.736	6.358	6.017	5706
15	50	13.131	11-882	10.822	9.913		6.369	6.024	5.710	5-405
16	51	12.794	11:603	10.589	9.717	27 72	6.022	5.706	5-418	5-155
17	52	12.459	11:325	10.356	9.520	28 73	5.709	5.418	5.153	4-910
18	53	12-122	11 043	10.119	9.318	29 74	5.434	5-166	4:920	4-605
19	54	11.780	10.755	9-875	9-109	30 75	5-213	4-964	4.735	4:004
20	55	11.429	10.458	9.621	8.891	Dif, 50 years.	(J. C.)	1.350	1 3	- 6.0
21	56	11:072	10-154	9.359	8.665	15 ; 65	8.459	7-897	7:398	6950
92	57	10.706	9.840	94/87	8.428	16 / 66	8-142	7.618	7-151	6.731
23	58	10:342	9-526	8.814	8-189	17 67	7.817	7-331	6.894	6:501
24	59	9-994	9-225	8:551	7.959	18 68	7.485	7-034	6.628	6-263
25	60	9.669	8-943	8.306	7744	19.69	7-141	6.725	6:350	6.010
26	61	9:380	8.694	8-090	7.555	20 70	6.790	6:407	6.061	5746
27	62	9494	8:447	7.875	7:367	21 71	6-427	6.076	5-758	5:460
28	63	8.807	40-109	7:658	7-177	22 72	6:083	5-762	5-469	5-980
29	64	8.515	7.943	7.434	6.979	23.73	5.771	5.475	5-206	4:950
30	65	8-224	7.688	7-210	6.781	24 74	5.493	5-221	4.971	4743
31	66	7:024	7.423	6.975	6.572	25 75	5-263	5.010	4.778	4:563
32		7-612	7:146	6.728	6.351	Dif. 99 years.	0 200	2010	4110	1
33	67					15+70	6.818	6-433	6-084	5.767
	68	7.288	6:057	6.468	6-116	16 71		64638		5486
34	69	6:952	6.554	6.194	5.868	17 70	6.452		5-778	5,001
35	70	6.698	6-242	5.910	5:609	17 72	6.108	5.784	5-490	5-201 4-900
36	71	6.251	5:016	5-611	5.334	18 73	5-799	5-500	5-228	
37	72	5.914	5.07	5:327	5-171	19 74 20 75	5.524	5-249	4-997	4:766
38	73	5.609	2.350	5.068	4.832		5-298	5-042	4-807	4-339
39	74	5:337	5.076	4.838	4.619	Dif. 60 years.	1 540		1	1
40	75	5.115	4.872	4.650	4:446	15 75	5:315	5.057	4.821	4-604

Principal Works on Annulties and Assurances.—Baily's Doctrine of Life Annulties and Assurances, 1813. Milne's Treatise on the Valuation of Annulties and Assurances, and Construction of Tables of Mortality, 1815. Corbanx's Doctrine of Compound Interest, 1825. Article Assurance in Encyclopacia Britannica. Jone's Treatise on Annulties and Reversionary Payments, published by the Society for the Diffusion of Useful Knowledge, a work chiefly distinguished for the numerous tables which it contains, including a series computed by Barrett's method. See also other works referred to in this article, and in that on Insurance on Lives.

INVOICE, a mercantile document containing a description of goods sold of consigned, with an account of the charges, if any, that are made against the bayer or consignee. Inland invoices are generally made out in the form of bills of parcels, containing in the title the place, date, and names of the parties. Shipping or exportation invoices are usually headed with a short account of the goods, the names of the vessel and captain, the port of destination, the name of the consignee, and a specification of the account on which the goods are sent.

Pro formá invoices are statements of suppositious transactions, sometimes made out in order to show the ordinary allowances and charges on goods, and competents.

out in order to show the ordinary allowances and charges on goods, and coasequently, with the prices, to exhibit the estimated net proceeds.

IODINE, a substance obtained by a chemical process from kelp, from soapmakers' black ash, or from the brown residuary kelp-liquor of the scapboilers. It is soft and friable, of a blueish-black colour, and metallic lustre. Sp. gr. 4946. It is extremely volatile. Its smell resembles that of diluted chlorine; its taste is sorid. Iodine was discovered in 1812 by M. Courtois of Paris, and its compounds are as yet employed principally in medicine, where it is used in glandular diseases, and as an alterative. Mr Brande is of opinion, however, that from the rich colours of some of its metallic combinations, it might be employed in calico-printing.

IONIAN ISLANDS (UNITED STATES OF THE), a republic, under Brit-

in the protection, situate on the W. and S. coasts of Greece, consisting (besides islets) of seven principal islands; namely, Corfu, Cephalonia, Zante, Santa Maura, Itahaca, Carigo, and Paxo. Area, 1041 sq. miles. Population in 1839, 221,057. The government is vested in a high commissioner residing at Corfu, who represents the government is vested in a high commissioner residing at Corfu, who represents the government is proposed of Great Britain,—a legislative assembly of 29 members elected by the synclets or nobles, and 11, styled integral, appointed by the commissioner,—and a seast composed of 5 members elected by the legislative assembly, and a president resemble of the commissioner. nominated by the commissioner.

These islands are almost all of an irregular form; their coasts are rugged and indented; and between rocks and heath-covered hills form nearly half their whole contents. The climate is mild, but subject to sudden changes; hurricanes and earthquakes are frequent, especially in Zante, and the sirocco occasionally makes the heat oppressive. The land is mostly in the hands of small proprietors, who let it out on the métager system to tenants paying half the produce as rent. Shap more favourable to grape cultivation than to the raising of corn, upwards of three-fourths of the surface available for tillage is laid out in currant grounds, vineyards, and olive-plantations, which are generally well managed. Cephalonia and Zante, however, are the only islands in which currants are grown, with the exception of Ithaca and Santa Maura, in which a sew acres are employed for that purpose. Oil and wine are chiefly the produce of Corfu, but all the islands the elive-tree is more or less cultivated. The currants are gathered in the middle of September; the clives in December. The quantity of bread-corn grown is equal to only one-fourth of the assumption.

Corts and Zante, soap is made to some extent; at the latter also, silk, gros-de-naples, and landsrchiefs are woven. In other respects manufactures, properly so termed, can scarcely be last to exist. The wives of the peasants, however, spin and weave a coarse kind of woollen cloth, sarly sufficient for the use of their families; and some coarse biankets and lines are also made. The imports into the Ionian Islands, on an average of the three years ending 1839, amounted \$237,099; about one-third of which consisted of wheat, brought mostly from Odessa; the safe other articles were Indian corn, live-stock (from Albania and Greece), colonial produce, attain manufactures, and dried fish. Of exports, the annual amount, on an average of the same two years, was £334,356; consisting mostly of currants (17,745,648 lbs., £229,299) sent almost wholly to Great Britain; with about 30,833 barrels (each of 16 gallons) of olive oil, and 1,783,770 has map; the other articles were of very trifling value.

The amount of shipping possessed by the islanders is considerable; much of it is employed in the Levant trade. Of 265,253 tons entered inwards the ports of the different islands in 1639, no lever than 137,356 tons were Ionian; the remainder was chiefly Greek, Austrian, British, and assian.

Corfs, situated in the island of that name, in lat. 30° 36′ N., long. 19° 54′ E., is the principal port and sest of government. Pop. 16,000, of whom 4000 are Jews. The town is very strongly fortified. The harbour, which is one of the best in the Levant, and has a depth of about 80 feet, is formed the Lakand of Vido, the rocks called Conditional, the Lazaretto island, and the New Fort. The chief other ports are Zante, in the island of the same name, and Argostoli, in Cephalonia.

### MEASURES, WEIGHTS, MONEY, DUTIES, &c.

Measures and Weights.—The Imperial system introduced in 1828, when the stadio of 40 to containing the street to 16 Imp, gallons, or 128 dicatoli or pints; the killo, corn measure, to 1 Imp. bushel; the libbra sottlis to 1 lb. troy; the libbra grossa to 18 a voird.; and the tainant to 100 lbs. avoird.

The chief old measures are the Zante cloth The chief old measures

These islands, after many changes, became, in the 15th century, subject to the dominion of Venice. After the downfal of that republic, they were the cause of frequent contention among the Mediterranean powers, whose mutual jealousies led to their being formed, in 1815, into an independent state, under the protection of Great Britain, by whom they are garrisoned with a terce of about 3000 men.

IPECACUANHA, a medicinal root derived from several plants growing in S. America. The best is the annulated, yielded by a small shrubby plant (Cephasis Ipecacuanha), found in moist situations in Brazil and New Granada. It occurs brown, red, and gray, or grayish-white. This kind, sometimes called Brazilian or Lisbon ipecacuan, is exported from Rio Janeiro in bales and barrels. The rost is in short pieces, of the thickness of a goose-quill, with numerous circular derivations or clefts, and much twisted; and having a central woody fibre, surrounded by a cortical part, in which its virtues chiefly reside: the larger, therefore, its relative proportions the better.

Another kind, black and weaker, the product of the Psychotria smetics, a native

of Peru, is sometimes exported from Carthagena

The primary effect of ipecacuanha is that of stimulating the stomach. If the deep be sufficiently large it acts as an emetic, a purpose for which it is much employed. It was first imperfectly described by Piso in 1648; but it did not come into general use till about 1686, when Helvetius, under the patronage of Louis XIV., introduced it into practice.

IRIDIUM, a rare metal discovered in 1803 by Mr Tennant. It is heavy, brittle, whitish, and when carefully polished, resembles platinum. One of its most remarkable characters is the difficulty with which it is acted upon by acids.

IRON (Dan. Iern. Du. Yser. Fr. Fer. Ger. Eisen. It. & Por. Ferra Ra. Scheleso. Sp. Hierro. Sw. Iern) is at once the most diffused, the most abundant, Scheleso. Sp. Hierro. Sw. Iern) is at once the most diffused, the most abundant, and the most important of the metals. It has a peculiar gray colour, and strug metallic lustre, which is susceptible of being heightened by polishing. In detaility and malleability it is inferior to several metals, but exceeds them all in tenacity. At common temperatures it is very hard and unyielding; and it is see of the most infusible of the metals; but this disadvantage is counterbalanced for all practical purposes by its possessing the property of welding in high perfection. Fusing point, 3479° Fahr. Sp. gr. 7.78. When exposed to the atmosphere it about oxygen, and becomes an oxide, or rusts. It is attracted by the magnet, and may itself be rendered permanently magnetic. Its uses are almost innumerable. "Iran, says Dr Ure. "accommodates itself to all our wants our desires and even are says Dr Ure, "accommodates itself to all our wants, our desires, and even excaprices; it is equally serviceable to the arts, the sciences, to agriculture, and war; the same ore furnishes the sword, the ploughshare, the spring of a watch er of a carriage, the chisel, the chain, the anchor, the compass, the cannon, and the bestit is a medicine of much virtue, and the only metal friendly to the human frame." And it was forcibly remarked by Locke, that he who first made known the used iron "may be truly styled the Father of Arts and Author of Plenty."

This metal is found native in very small quantities; but its ores are numerous, and widely diffused. The principal are the following:—The red oxides of imincluded under the name of red hamatite; the brown hæmatite of mineralogist; the black oxide, or magnetic iron ore; and protocarbonate of iron, either pare of the principal or the form of the principal or the in the form of clay iron ore. The three former occur most abundantly in primary districts, and supply the finest kinds of iron,—as those of Sweden and India; while clay ironstone, from which most of the British iron is extracted, occurs in secondary deposits, and chiefly in the coal formation; being found in layers in elast clay

between the beds of coal.

Iron is divided into two distinct qualities; pig or cast iron, the metal in crudest state, and mallcable or bar iron, the same when freed from impurities by an extension of the processes requisite for the production of the first kind.

Pie or Cast Iron.—The first process is that of roasting or calcining the ore in a kin, is ever to drive off the water, sulplur, and arsenic, with which it is more or less combined in its native state, an operation by which it loses one-sixth part of its weight. The roasted ore is then subjected to the process of smelting, by which it is reduced into a metallic state by means of fusion. This operation is conducted in a blast-furnace, charged from the top with certain proportions of importance of coke or coal, and of limestone; the use of the last being to act as a fint to the ore, set promote its fusion. In order to produce the degree of heat necessary for the fusion of the ore, in intenseness is promoted by the forcing in of a current of air, for which purpose the agency of same is now commonly employed. The fluid metal is allowed to run out from time time, and one ducted into moulds formed in the sand of the smelting-house floor, for the various things make of cast-iron,—from vast beams, wheels, and cylinders of steam-engines, to the smallest articles of constitute,—or it is conveyed into channels for the pigs, the form in which cast-iron is said as a raw material, and the produce of which from the ore averages about 60 per cent. The same "pig-iron" was given by the workmen: the metal is run off into a main channel which they as the sow, and the bars at right angles to it they liken to pigs sucking the teats of the sow.

The quality of pig-iron depends not only upon the nature of the ore, but also upon that of the fuel. The principal subdivision is into foundery-iron and forge-iron.

Foundery-from is used in the state of pigs for casting; it is of three qualities, distinguished by the numbers 1, 2, and 3:—

the numbers 1, 2, and 3:-

No. 1 contains a large proportion of carbon which it has acquired from the coke used for smelting; it is soft and very fluid when melted, so that it will mould into the most delicate forms.

Mo. 2 contains a smaller proportion of carbon than No. 1; it is also harder, closer grained, and of more regular fracture, more refractory in the furnace, and does not run so freely when melted; but being harder and stronger, it is preferred for purposes where strength and durability are required in preference to delicacy of form.

Mo. 3, sometimes called dark-gray iron, the only one of the three kinds fit for conversion into hardron, varies in the same direction as No. 2 from the qualities of No. 1, but in a greater degree; it is used for heavy work, where it has to bear great strains, and is exposed to constant wear.

Porper-from is also divided into three qualities,—bright, motifed, and white, appellations which are indicative of their appearance. They all contain carbon, in proportions less than foundery-iron, and diminishing in the order in which they are here mentioned. Bright iron is used extensively for large castings; but the others are applicable only to the manufacture of bar-iron; being from their nature too thick when melted to run into the shape of the mould, and when cold too weak and brittle to be serviceable as cast-iron, even if the other objection did not exist.

Bais, or Mallanus Isom.—in order to convert pig into bar from, it is first refined, an operation disciply conducted in the "puddling furnace," by exposure to a strong heat, while a current of air plays upon its surface. By this means any undecomposed ore is reduced, earthy impurities rise to the surface as slag, and carbonaccous matter is burned; and the more complete the separation from these, the better is the iron. As the purity of the metal increases, its fusibility diminishes, until a langth, though the temperature continue the same, the iron becomes solid. It is then, while all het, beaten under the "forge hammer," or (as generally in this

Iron is believed to have been made in Britain on a small scale in the time of the Romans; but we have little authentic information respecting the progress of the trade until we arrive at a comparatively recent period. Down to the 17th century the cre was entirely smelted with charcoal; and there was a considerable number of farnaces in those districts where wood and iron ores were plentful,—particularly of furnaces in those districts where wood and iron ores were plentiful,—particularly the Weald of Kent, Surrey, and Sussex; but in course of time, wood-fuel becoming acarce, the trade was threatened with decay. Many attempts were made, during the 17th and early part of the 18th century, to retard the decline by the use of pit-coal, but without effect; the simple hand-worked bellows, or the more powerful water-movement, which produced a sufficiency of blast for charcoal, having lattle effect upon coal; and the number of furnaces, which in 1619 was estimated by Lord Dudley (who in that year obtained a patent for smelting with coal) at 300, fell rescue of one of our greatest staple manufactures. In 1760, Smeaton erected a cylinder blasting-machine for the Carron Company, which, after some improvements, enabled the same furnace that formerly yielded only 10 or 12 tons weekly, to produce 40. Shortly after this, Watt's improvement of the steam-engine, and to produce 40. Shortly after this, Watt's improvement of the steam-engine, and its application to iron-works, not only revived the trade, but enabled it to distance all foreign competition. Ores that formerly could not be worked with profit, either from their inherent intractableness, or from the small proportion of iron which they contained, were now advantageously submitted to the furnace, and more metal was extracted from the richest ores. Various improvements also took place in the manufacture of bar-iron, particularly by the substitution of hammering machinery for hand-labour, by Mr Cort's invention of "puddling" (patented 1783)—the great distinction of coal-made iron, and also by that gentleman's patent (1784) for the railing of iron,—while at the same time the extent of the iron-works were greatly nlarged, and improvements made in the form of the furnaces. Of recent inventions, by far the most important is the substitution of the hot for the cold blast, by artificially heating the currents of air impelled into the furnace. This discovery of Mr Neilson of the Clyde Iron-Works, operates by obtaining a larger quantity of motal with a less degree of fuel. In 1829, with cold air, I ton of iron consumed 8 tons I cwt. of coal; in 1833, with hot air, the same quantity of iron was procured with only 2 tons 5 cwt. The nature both of the coal and the ore, however, is said to have much to do with this discovery, as in the south the gain in the consumption of fuel has not been so great; and a prejudice exists among the English iron-masters against the quality of the hot-blast metal.

The result of these inventious and improvements presents some of the most extraordinary facts in the history of manufactures, excepting perhaps the cotton-trade. In 1740, the quantity of iron made in England and Wales had sunk to 17,350 tons; in 1788, after the cylinder invention, the total annual produce was

68,300 tons. By 1796 it was 108,793 tons, or, including Scotland, 124,879; the iron trade in that country having more than doubled in eight years. In 1802, the annual produce of Great Britain was estimated at 170,000 tons; in 1823, it had grown to 442,066 tons; and in 1828, to 702,584 tons (Porter's Progress of the Nation, sec. 2, ch. 6). But, owing to the recently extended applications of iron to railways, mach. 6). But, owing to the recently extended applications of iron to railways, machinery, gas-apparatus, roofs, columns, windows, and furniture, this rapid advance was nothing to its progress in the noxt decade. "In 1835," says Sir John J. Gues, an experienced ironmaster, "it was estimated at about a million of tons; in 1836, it was estimated at 1,200,000 tons; and the estimate made by a very intelligent person who went round the works in 1839 was 1,512,000 tons, which is rather increasing" (Report on Import Duties, 1840. Evidence, Q. 392). This increase was proportionally greatest in Scotland, where such was the expansion of the irontrade, that the produce, though only 37,700 tons in 1828, was, according to a report laid before the Glasgow Chamber of Commerce, augmented in 1840 to 250,000 tons, a quantity greater by 47 per cent than the total produce of all Britain in 1802.

The price of iron has been subject to very great fluctuations,—especially of late years. In September 1824, the current price of common bars at the shipping per

The price of iron has been subject to very great fluctuations,—especially of late years. In September 1824, the current price of common bars at the shipping per was £9 a-ton; in March 1825, a period of great speculation, it rose to £14; but by March 1830, owing to the extended production consequent on this high rate, it fell to £5,5s. a-ton. Since that period, in consequence of the increased demand for rai-ways and other purposes, the price has risen considerably, and at present (February 1842) it is quoted, in bars, at £6, 15s. a-ton; that of pig being £4. Taking the quantity stated above, 1,500,000 tons, as the present annual produce, and applying this last price of £4, gives the value in pig at £6,000,000; to which, adding £3,000,000 as the cost of converting seven-tenths thereof (the common estimate) into bar, bolts, rods, sheets, and the other forms of wrought iron, makes the total annual value of the manufacture £9,000,000.

value of the manufacture £9,000,000.

The great scats of the trade are,—in Staffordshire, near Birmingham, around Walsall, Bilston, and Dudley;—in S. Wales, around Merthyr Tydvil, in Glamoganshire, and in the Forest of Dean on the border of Wales;—in Shropshire, and around Colebrook Dale. There are besides many works in Yorkshire, Lamoshire, and Derbyshire. In Scotland, the works are almost all in the neighboursed of Glasgow and Falkirk; the chief are those of Calder, Gartsherrie, Clyde, Declared the College of Calder, Gartsherrie, Clyde, Declared the Calder, G dyvan, Monkland, and Carron. In Ireland there are no iron-works of any in-

portance.

The exportation of British iron has increased in a degree corresponding to its production, notwithstanding the high duties with which it is loaded in almost all foreign countries. In 1820, the quantity of wrought and unwrought iron and sted shipped was 85,066 tons, of the declared value of £1,131,788; in 1839, 247,912 tea, and value £2,719,824; and in 1840, 268,328 tons, value £2,524,859; in 1841 the value was £2,867,950. The exportations in 1839 consisted of 124,138 tons hariron, about one-half of which was sent to the United States, and the remainder chiefly to Italy, Holland, India, and the colonies; 12,315 tons in bolts and rose, sent to Portugal, Italy, Germany, and India; 43,460 tons pig-iron, shipped meety be the United States, France, and Holland; 10,837 tons cast-iron, chiefly to the United States, and British colonies; 777 tons wire to Belgium, Germany, United States, &c.; 3108 tons of anchors and grapnels, 11,225 tons hoops, 7195 tons naisl, and 30,334 tons of all other sorts of wrought-iron (except ordnance), chiefly sent to the colonies, India, United States, Holland, Germany, and S. of Europe; 549 tons of The exportation of British iron has increased in a degree corresponding to colonies, India, United States, Holland, Germany, and S. of Europe; 549 tons old iron; and 3974 tons unwrought steel, mostly to the United States.

iron; and 3974 tons unwrought steel, mostly to the United States.

The superiority of Great Britain above all the other countries of the world, is the production of iron, does not extend beyond quantity and cheapness; in point of quality the British iron is greatly inferior to that of Sweden, Norway, Russia, India, and other countries, which, besides possessing a superior ore, have the means of converting it into metal by the aid of charcoal, an agent preferred to coal, at less in the preparation of bar-iron. Hence a preference is given to foreign iron in the manufacture of cutlery; and about 20,000 tons are annually imported for that purpose, mostly at Hull, for transmission to Sheffield. It is principally brought

<sup>\*</sup> In Mr Scrivenor's History of the Iron Trade, the number of furnaces in blast, and estimated annual make of iron in the different districts in 1839, was stated as follows:—South Wales and Force of Dean, 125 furnaces, 532,489 tons; South Staffordshire, 106 furnaces, 28,600 tons; Sorth Staffordshire, 10 furnaces, 28,600 tons; Shropshire, 24 furnaces, 66,000 tons; Yorkshire, 31 furnaces, 89,969 tons; Derbyshire, 13 furnaces, 37,440 tons; North Wales, 12 furnaces, 28,600 tons; Newcastle-on-Tyne, 5 furnaces, 11,440 tons; Scotland, 50 furnaces, 195,000 tons. Total, \$7 furnaces, 1347 futlows Newcastle-on-Tyne, 5 f furnaces, 1,347,790 tons.

Sweden, where the bar-iron is prepared by hammering instead of rolling; est being that made from the magnetical ore of the celebrated mines of mora, near Upsala; and Taberg, near Lake Wetter. Except for the purposes 1, Great Britain has not been an importing country of iron since 1790.

present annual produce in foreign countries, in so far as it is known or sen estimated, may be stated as follows:—France possesses 475 furnaces, produce 347,700 tons of cast-metal (fonte), worth £2,520,000; and 1500 ug furnaces, which produce 224,100 tons of malleable iron (gros fer), worth 1,000 (Report of Minister of Commerce, 1841): Sweden, 100,000 tons: United (in 1837), 250,000 tons: Belgium (in 1837), 135,000 tons, from 39 furnaces: y,99,427 quintals, from 19 furnaces: Styria, 20,000 tons: Spain, 8000 tons.—snor's History of the Iron Trade.)

snor's History of the Iron Trade.)

N MANUFACTURES, on HARDWARE AND CUTLERY. These has of industry have been in part described in the preceding pages. The and coarser articles are mostly cast at the founderies in S. Wales and other its; but the smaller and finer articles are principally made at Birmingham heffield, the two greatest seats in the world of the manufactures from iron zel.

mingham lies in the N. W. corner of Warwickshire, at a moderate distance the Staffordshire mines,—a proximity which has rendered it, to a certain I, the seat of iron manufactures from a remote time. These, however, were tratively trifling until after 1790, when the discovery of the improved methods alting with coal, and the construction of canals from the town towards the pal points of commercial distribution, caused such a rapid advance of proy that the population which in 1789 was only 53,735, grew in 1801 to 73,670; It to 106,722, and in 1841 to 190,467. The manufacture now comprehends aking of firearms, swords, bayonets, steam-engines, anvils, kitchen-furniture, tools, looks, hinges, buttons, harness, tea-urns, chains, wire, and in short t every kind of iron work, down to needles, pins, and the minutest article of r's toilet. Of late years, the manufacture of cast-iron goods has been rapidly wing and extending. Formerly the principal castings were heavy kitchenare; but increased care in the selection of the metal, and a desire to produce at forms at a cheap rate, has led to cast-iron articles being fabricated of size, and of light and tasteful patterns, which, when coloured by bronzing, the equal the more expensive brass wares; and in hollow vessels, such perfectation (Pen. Cyclop., art. Birmingham). Besides iron and steel goods, the town tinguished for the manufacture of brass, plated and japanned wares, toys and sts. Of the latter the production is so immense, that Birmingham was called by urke the "toy-shop of Europe." The production of so many and minute articles eccessful led to an almost inconceivable subdivision of employments; while mount of business, of which some of these trifling articles form the subject, is wonderful. In 1824, Mr Osler, a manufacturer, stated to a committee of the of Commons that he had received a single order for £500 worth of dolla'. The manufacture of iron-wares, however, forms the great staple of Birmingas well as the district of which it is the metropolis, including the tr

field, in the W. Riding of Yorkshire, has been distinguished from a remote i for her cutiery; though, as in the case of Birmingham, it is only since 1790 he manufacture has risen into importance. The population of the town and b, which in 1801 was 45,776, grew in 1821 to 65,179, and in 1841 to 110,891. aples are knives of every variety, razors, surgical instruments, files, scissors, s. saws, and all sorts of edge-tools; their quality being such as to lead to being deservedly held in the highest estimation throughout the world. The raion of iron into steel is also carried on to a greater extent in this town than y other part of the kingdom. The manufactures of Sheffield likewise embrace and fireirons; also white-metal, and silver-plated articles.

e chief other localities are, Manchester and Glasgow, for machinery; fine tools ade at Warrington and Prescott, in Lancashire; needles and fish-hooks at litch, in Worcestershire; curriers' knives at Cirencester, in Gloucestershire;

be produce of the Dannemora mine (about 4000 tons annually) is almost wholly sent to 8 Sykes of Hull, where it is called "Oregrund iron," a name derived from the port of ship—The first marks are hoop L, which sells at £40 a-ton; and OO, and CL, £39. The best as mark, CCND seldom brings more than £20 a-ton.

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68,300 tons. By 1796 it was 108,793 tons, or including trade in that country having more than doubled in eight produce of Great Britain more than doubled in 170,000. produce of Great Britain was estimated at 170,000 442,066 tons; and in 1828, to 702,584 tons (Part et al., 6). But owner to the control of th ch. 6). But, owing to the recently extended app chinery, gas-apparatus, roofs, columns, window was nothing to its progress in the next decade an experienced ironmaster, "it was estimated it was estimated at 1,200,000 tons; and person who went round the works; person who went round the works in increasing " (Report on Import Dutie) was proportionally greatest in Scotlar trade, that the produce, though only laid before the Glasgow Chamber en output trade, the state of the control of the c

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quantity a £1,410,936; in 183 3; in 1837, 13,371 tons 3; 21,176 tons, £1,828,521 ae value was £1,625,191. Abou ader to the colonies, India, German have commercial relations. Of late.

have commercial relations. Of late, of competition, chiefly that of competition, chiefly chiefly competition, chiefly produ oth ironwood tree (S. incime) is a native of the C ISINGLASS (Fr. Colle de poisson. Ger. Hausenl Karluk), a gelatinous substance chiefly formed of t best is made in Russia, and is obtained from the stur taste nor smell, and be entirely soluble in warm water taste nor sment, and be entirely contained in warm wate in consequence of the presence of some albuminous ping medicinal jelly, blancmanges, court-plaster, and trated and dried, it forms a choice kind of glue.

IVORY (Fr. Ivoire. Ger. Elfenbien), the materia elephant, is extensively used for knife-handles, math

ments, plates for miniatures, billiard-balls, and toys. from the tusks of the male Asiatic elephant (Elephas and specimens weighing 150 lbs. are sometimes expo and specimens weighing 150 108. are sometimes expections. In trade, however, they are seldom met with and do not weigh beyond 50 lbs. in Tiperah, whelephants, and from whence, as well as the adjoining animals for the service of the East India Company. importations into this country of tusks are chiefly fro of Africa; the total annual amount is about 5000 cwi are entered for home consumption. In London they 1st, Those weighing 70 lbs. and upwards; 2d, from 5 55 lbs.; 4th, from 28 to 37 lbs.; 5th, from 22 to 27 lb ing of the smallest teeth and fragments. In February 1 according to size and quality from £10 to £30 per cwt. straight, solid, and white ; free from flaws or decay, stump.

fine fowling-pieces and pistols in the metropolis, where also the catlery business is carried on extensively, though most of the articles bearing the name of a London vender are really made at Sheffield.

There are not many large capitalists in the hardware or cutlery manufacture.

At Birmingham, most of the factories or workshops are on a comparatively small scale; and a large portion of the articles are made by artizans who work in their own houses. In Sheffield, this is even still more the case; a cutler being not unfrequently a journeyman one year and a master another, and conversely. In both places, the articles are generally purchased from the manufacturers by whole sale ironmongers, who dispose of them to retailers for home consumption, and w

merchants for the export trade.

The extension of these branches of industry has been accompanied, or more The extension of these branches of industry has been accompanied, or more properly has been occasioned, by improvements in the methods of production, which have lowered the prices of goods in a manner calculated to insure a continuance of prosperity to the manufactures by extending the number of consumers. This was more particularly the case between 1812 and 1832. Mr Babbage (Economy of Menufactures, § 148) has shown that during these 20 years, in a pretty extensive list of articles, the reduction in price on some—as anvils, candlesticks, and bed-acres, on some kinds of locks, 80 per cent.; while, in a separate table, the reduction a several articles is shown to have considerably exceeded 100 per cent. None of the goods having ever been subject to duty, no means exist whereby to judge accustly of the extent of the iron-manufactures; but looking to what has been stated in the of the extent of the iron-manufactures; but looking to what has been stated in the preceding article, the annual value of all sorts of iron, and hardware and estery articles produced in Great Britain, may be safely estimated at from £20,000,000 to £25,000,000.

#25,000,000.

The reduction in the cost of these commodities has occasioned a great increase in the number of foreign customers. The quantity and declared value of hardware and cutlery exported (exclusive of pig and wrought iron), was in 1820, 663 tess, £949,085; in 1830, 13,269 tons, £1,410,936; in 1835, 20,197 tons, £1,833,043; in 1836, 21,072 tons, £2,271,313; in 1837, 13,371 tons, £1,460,807; in 1838, 13,255 tons, £1,480,327; in 1839, 21,176 tons, £1,828,521; and in 1840, 14,995 tess, £1,349,137: in 1841 the value was £1,625,191. About one-half is sent to the United States; the remainder to the colonies, India, Germany, and indeed most countries with which we have commercial relations. Of late, the exports have been such that checked by foreign competition, chiefly that of Belgium and Germany. IRONWOOD, the product of an evergreen tree (Sideroryslon), remarkable for

IRONWOOD, the product of an evergreen tree (Sidroryslon), remarkable see the hardness and weight of its timber, which sinks in water. There are several species found in the W. Indies, Africa, America, E. Indies, and Australia. The smooth ironwood tree (S. incime) is a native of the Cape of Good Hope.

ISINGLASS (Fr. Colle de poisson. Ger. Hausenblase. It. Cola di pesce. Res.

Karluk), a gelatinous substance chiefly formed of the dried sounds of fish; best is made in Russia, and is obtained from the sturgeon. It should have neither taste nor smell, and be entirely soluble in warm water, but this is seldom the care, in consequence of the presence of some albuminous parts. It is employed in making medicinal jelly, blancmanges, court-plaster, and as a clarifler; when concentrated and dried, it forms a choice kind of glue.

IVORY (Fr. Ivoire. Ger. Elfenbien), the material composing the tusks of the elephant, is extensively used for knife-handles, mathematical and musical instruments, plates for miniatures, billiard-balls, and toys. The finest ivory is produced from the tusks of the male Asiatic elephant (Elephas Indicus) termed Daustela; and specimens weighing 150 lbs. are sometimes exported from Pegu and Cocks China. In trade, however, they are seldom met with above 70 lbs. in we and do not weigh beyond 50 lbs. in Tiperah, which produces thousand elephants, and from whence, as well as the adjoining province of Chittagong, the animals for the service of the East India Company are generally taken. The importations into this country of tusks are chiefly from Ceylon and the west of Africa; the total annual amount is about 5000 cwts., of which fully four fifther the country of tusks are chiefly from Ceylon and the west out of Africa; the total annual amount is about 5000 cwts., of which fully four fifther the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the west out of the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the country of tusks are chiefly from Ceylon and the chiefly from Ceylon and the chiefly from Ceylon and the chiefly from Ceylon and t of Africa; the total annual amount is about 5000 cwts, of which rully lost mare entered for home consumption. In London they are classed into six sorts—

1st, Those weighing 70 lbs. and upwards; 2d, from 56 to 70 lbs.; 3d, from 38 to 55 lbs.; 4th, from 28 to 37 lbs.; 5th, from 22 to 27 lbs.; 6th, scrivelloes, consisting of the smallest teeth and fragments. In February 1842, the prices of these varied according to size and quality from £10 to £30 per cwt. They should be chosen large, straight, solid, and white; free from flaws or decay, and not very hollow in the strume. stump.

tuaks or teeth of the seahorse and hippopotamus are also used as ivory. atter, procured in Africa, are harder and whiter than those of the elephant, o not turn yellow so soon. Fossil ivory from the tusks of the mammoth or ant is that principally used by the Russian turners; it is found plentifully a high state of preservation in the Laichovian isles, and on the shores of the

NRY-BLACK, a kind of animal charcoal, procured by the incineration or distillation of ivory or the horns and bones of animals. It is used extensively

J.

CK WOOD, the timber of a species of BREAD-FRUIT-TREE.

DE (CHINESE), a mineral referred by Jameson to the species prehnits, which atly valued in China, where it is termed yu. The finest is found in Yunbut the greater number are brought from Ele and other districts in Tartary. but the greater number are prought from Lie and other districts in larrary, loar is greenish white passing into grayish green, and dark grass-green; it si-transparent and cloudy; fracture splintery; and splinters white. Sp. gr. 3-4. It is peculiarly difficult to cut; yet the Chinese take pride in fashioning y various shapes, such as cups, saucers, bracelet clasps, buckles, and even is; and it holds the chief place "in that world of precious trifles which the me and Tartar ladies twine in their hair." Some of these articles require the r of nine or ten years; but nothing can exhaust the patience of the yu-tsiang, rkers in yu. The gem presented by the emperor to Lord Macartney was of rivers in yn. The gem presented by the emperor to Lord Macartney was of the come, worked in the form of a sceptre.—(Abel's Journey, p. 132-134, &c.)

LAP (Fr. Jalap. Ger. Jalapp. Sp. Jalapa), the root of (Comoloulus)

a plant indigenous to Mexico. This root often weighs 50 lbs., but is divided extiens, and in commerce occurs in dried pear-shaped masses, which when are hard, resinous, with a brown shining fracture, and a nauseous smell and It is often adulterated with portions of the root of white bryony, but these a distinguished by their lighter colour and less compact texture. Dried pears see sometimes substituted for it. The excellence of jalap depends are by of resin it contains, as this is the part which composes the well-known a purgative. The annual consumption in this country is about 50,000 lbs. hisidly imported from Vera Cruz.

MAICA. [West Indies.]

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PAN, an empire in the eastern extremity of Asia, consisting of a very large Niphon, about 800 miles long and 80 broad; three smaller islands, Kiusiu, f, and Jesso; and numerous islets. Area, 260,000 square miles. Population used as 25,000,000. Government, a pure despotism, but with this peculiarity, and assertings are acknowledged, the Dayir, a spiritual asserting where wo sovereigns are acknowledged,—the Dairi, a spiritual sovereign, whose is Misco, in Niphon, pop. 500,000; and the Cubo, a temporal monarch, capital is Jeddo, also in Niphon, pop. 1,200,000. The Cubo, although he pays I homage to the Dairi, is in possession of all the real power.

lamage to the Dairi, is in possession of all the real power.

Islands are intersected by chains of mountains, several of which are volcanic, and some so iso be covered with perpetual snow. Many of the valleys are fertile, though the soil is not by so; but the ingenuity and industry of the inhabitants have rendered even the most bards productive. Rice forms the principal object of culture; wheat, barley, and other grains sed in smaller quantities. The chief natural riches are those which belong to the mineral so. The precious metals, particularly gold, exist in considerable quantity; and copper is a such plenty as to form nearly the entire basis of the foreign commerce of the country; r is abundant; and there are also ambergris, naphtha, pearls, with agates and other precess; iron is rare. The Japanese, in point of civilisation, are scarcely inferior to the Chimat they have made nearly equal progress in manufactures. The articles in which they be a calculated of a panned ware, porcelain, and slik, linen, and cotton cloths. The blavarish employed in their lackered ware is obtained from the rhus vernix, or varnish so of the most remarkable of their vegetable productions.

Is policy of its government, Japan is completely insulated from the rest of the world; and upto are wholly unacquainted with shipbuilding and navigation; having no vessels except the constant, owing chiefly to religious animosity, the sattlers were massacred; and since 1638 alm have been lealously excluded, except the Chimes and Dutch. The Chimes trade embous 10 junks, principally from Ning-po and Amoy, which make two voyages yearly; expenses to principally from Ning-po and Amoy, which make two voyages yearly; expenses to principally from Ning-po and Amoy, which make two voyages yearly; expenses to principally from Ning-po and Amoy, which make two voyages yearly; expense to principally from Ning-po and Amoy, which make two voyages yearly; expenses to principally from Ning-po and Amoy, which make two voyages yearly; expense to the arbour. The vese

same year amounted to fi. 680,800 (£56,733); comprising 7085 peculs har-copper, valued a fi. 513,675; 1190 bales camphor, fi. 113,030; with small quantities of lines and silk stuffs, japs wares, gauge and crape. These amounts are subject to little variation from one year to author and the trade exhibits no symptoms of increase.

The principal measure of length is the inc = 6; English feet. The measures of capacity has not been determined. The weights are similar to those of China. Money accounts are kept tacls, mace, and candareens, as in China. The tacl = 3; Dutch florins = 6s. sterling. Most payments are made in silver incots of various sizes, the values of which are determined by the weight. The Spanish dollar is valued at from 70 to 74 candareens.

JAPANNED OR LACKERED WARES. Those of British manufacture were originally only coarse imitations of the lackered toys of Japan and China; but the improvements of John Taylor and of Baskerville, who introduced the light and durable papier mache, have now given great elegance and extension to this branch of industry. The chief articles are trays, waiters, snuff-boxes, and similar things. Birmingham is the principal seat of the manufacture; but it is also presecuted as a large scale at Bilston and Wolverhampton.

Upwards of £3000 worth of foreign lackered ware are annually imported, chiefy from China. That of Japan is the most highly prized; but it is brought only ecasionally, and in very small parcels, from Batavia or Holland.

JASPER, a name given to those varieties of quarts in which the colours are

JASPER, a name given to those varieties of quartz in which the colours are red, brown, and black, and occasionally yellow or green, and which occur massive and disseminated with a fracture ranging from conchoidal to earthy, and lister from glistening to dull. Jaspers are found in Scotland, Cornwall, and other places. Striped or Ribbon Jasper presents various shades of green, yellow, and red,—the finest being composed of equal and parallel layers of these colours. Chief localities, the Ural Mountains, Saxony, and Devonshire. Egyptian Jasper is generally of a brown colour without; but internally of a lighter hue, sometimes approaching to that of cream, surrounded with zones of brown, and sometimes mixed with black spots.—(Jameson. Phillips.)

JAVA, a noble island subject to Holland, situate in the E. Indian Archipelag, between lat. 6° and 9° S., and long. 105° and 115° E. Area, including the adjoint island of Madura, 45,7°24 sq. miles. Population 5,000,000. Java and Madara we divided into 20 provinces, or residences. Capital, Batavia, the seat of government of the Dutch E. Indies. The Dutch have had settlements on this island since 1619; but it is only of late years that it has been wholly subdued. It was taken by the

but it is only of late years that it has been wholly subdued. It was taken by the British in 1811, and restored in 1816.

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Java is divided nearly in its whole length by a range of mountains of volcanic origin, russing almost E. and W., and varying in their elevation from 5000 to 12,000 feet. The W. part is the chiefly subjected to European influence, and is in general more level and capable of cultiviste than the E. part, which is mountainous and wooded, though diversified with valleys. The part is cultivated upon the native system, and is occupied by princes tributary to Holland. The island is well watered, and, upon the whole, is the most fertile and most improved of all the Eastern Islands, though it does not excel in the finer spices. The mineral products are tribustically producted in the sum of the coast near Batavia. The most important setural production is teak, which would be largely exported were the trade not subjected to a right monopoly. The chief objects of cultivation are rice, coffee, and sugar, the produce of which have been very greatly increased of late years. Tobacco and a variety of other tropical articles are also produced; and immense sums have recently been expended by the government in attempt 19 grow indigo, tea, and silk; though, as respects the last two, with but little success. Edible had nest are obtained in great quantity from the rocks, called Karang Bolang, on the south coat. Arrack and sugar are manufactured extensively by the Chinese at Batavia. In other respects, manufacturing industry is nearly confined to the coarse fabrics woven by the poorer natives.

Few places in the world can exhibit such an expansion of trade as has taken place of late years in Java. This has arisen mainly from its great fertility, the low price at which labour as he procured, and the pains which the government have taken to turn these advantages to the base in Java. This has arisen mainly from its great fertility, the low price at which labour as the procured, and the pains which the government have t

fl. 2,083,882; Britain, fl. 1,938,506; America, fl. 857,523; France, fl. 832,737; and Ausfl. 725,104. The Dutch trade is chiefly in the hands of the "Maatschappij," a commerciation formed in 1825, whose capital now amounts to fl. 97,000,000 (about £'8,000,000), of fl. 20,000,000 stand in the name of the abdicated king.

principal ports, and those to which foreign trade is confined, are Batavia, Samarang, and age may be found nearly at all seasons. The S. coast, owing to its complete exposure to lian Ocean, has no good harbours, and is but little frequenced. The best in this quarter clackup and Pachitan. Produce, especially rice, is shipped from most of these ports; but the whole external commerce of the island is concentrated at Batavia. About 105,000 lasts ping enter the ports of Java and Madura annually, embracing 80,000 Dutch, 10,000 British, ,000 lasts belonging to other countries.

the whole external commerce of the immandally, embracing 80,000 Dutch, 10,000 Enthus, 1000 lasts belonging to other countries.

\*\*set, the chief port of Java, and indeed of the whole Eastern Liands, is advantageously situate mount of the Jacatra, on the N.W. coast, in lat. 6° 10′ S., long. 107° E., at the botan estensive bay. A circular range of islands shelters the roads, and ensures safe anchorate the water is shallow, and large vessels lie about three miles from shore. The climate 7, and varies little throughout the year. Fahrenheit ranges from 72 to 96; the rainy season raily from October to March, when westerly winds prevail; the dry from June to October, 10d of the E. monsoon. The old town was proverbially unhealthy, and though of late years of more salubrious by the improvement of the canals, and the demolition of several streets, thited only by natives and Chinese; Europeans, though they still transact for business have their residences at Welterreeden, a new town, several miles inland, where are likelegovernment establishments. Batavia is the centre of an extensive commerce with Europeans, China, and America. Besides exchanging the produce of Java for the imports from suntries, it is an entrept for the productions of all the Eastern Islands and Japax.

Measures, Weights, Money, &c.

MEASURES, WRIGHTS, MONEY, &c.

MONEY.—Accounts are stated in Netherlands at = 12-36 Imp. Inches.

Insume, liquid measure. = 91 Imp. cubic is a silver oin = 1a. 8d. sterling. In 1828, a bank is a list of limb, or 104 Imp. galls.; a leaguer of arrack from the Eastern possessions of the Dutch, are of China; the pecul, however, instead of a world, is reckoned at 125 Dutch at the state of China; the pecul, however, instead of a world, is reckoned at 125 Dutch is a listed at 136 ibs. avoird. Grain is large quantities by the coyang of 3300; the large quantities by the coyang of 3500; the large quantities at 136 library, with a salter oin 18d, exception in 18d, exception and the sa res, each of 5 gantons.

AN, a thick, strong, twilled cotton fabric, used for stays, jackets, trousers, imilar articles.

RQUING, the search of a ship performed by a custom-house officer (called

meguing, one search of a snip performed by a custom-house officer (called uer), to ascertain if there are any unentered goods concealed.

RSEY, GUERNSEY, ALDERNEY, and SARK, small islands in the sh Channel, off the coast of Normandy, subject to the British crown; having riginally part of the patrimony of the Norman kings. Area of the whole, 112 sq.

Population, in 1841, 76,094. These islands have local legislatures, with nors appointed by the crown; their political constitution being separate from a the United Kingdom.

for its small breed of cattle. It possesses no good harbour. Sark is another small island depend-

ent on Guernsey.

All articles of the growth, produce, or manufacture of these islands are admitted into this contry on payment of the duties (if any) imposed on similar British commodities; but their trade is subjected to certain regulations intended to prevent contraband traffic. An account of these will be found under the heads CUSTOMS REGULATIONS and NAVIGATION.

JET, or pitch coal, a species of coal of a deep black colour, with a brilliant resinous lustre. It is found in detached fragments in the amber mines in Prussa, where it is called black amber; also in Germany, France, and Spain. It is used as fuel; but the finer and harder pieces are worked into trinkets. Sometimes also it is used as an ingredient in varnishes and cements.

JETTISON or JACTURA, is the throwing overboard any part of a vessel or her contents, for the safety of the remainder, by enabling her to weather a storm or get off a shallow. When such an act takes place, the several persons interor get on a snahow. When such an act takes place, the several persons inte-ested divide the loss among them. [Average.] JOANESE, or JOE, a Portuguese gold coin, worth about 36s. JOCH, a German land-measure, containing 6889 sq. yds. JOINT-ADVENTURE, a shipment made by two or more parties on joint-

account. [PARTMERSHIP.]
JOINT STOCK COMPANIES are a species of partnership to which all the laws affecting ordinary private companies apply, except in so far as they are incompatible with the nature of a public joint stock company. This is the position of the law in general as to joint stock companies, but in practice they are in almost every case materially distinct from private partnerships, by the special privileges respectively connected to them. The leading distinction between joint stock and private companies in this that while the latter trade under the partnerships. companies is this, that, while the latter trade under the name of partners or presumed partners, and in all their transactions present to the public certain individuals as the parties principally liable, the former trade under a descriptive name, on the credit of their stock, and without any individuals appearing as responsible for the Yet, by the mere creation of a joint stock company and the private engagements. agreement of the undertakers, the relief from personal responsibility cannot be accomplished. Unless where there are some of the special privileges described below, the general law of partnership still holds, so that each member is responsible for the debts of the whole; though in Scotland it is doubted whether this responsibility may not be obviated by holding out to the public that they are to trust to the capital only, and not to the individuals.

The next peculiarity of a joint stock company, and one that is essential to the existence of such a body, is, that the shares are transferable as articles of commerce, without the consent of the partnership. How far this can be accomplished volutarily by the members is a doubtful point. Before the repeal of the Bubble Ac, by 6 Geo. IV. c. 91, the creating transferable stock without proper authority, was one of the Groups against which the next was sixed, but at the carme time the same than the same transferable stock without proper authority, was one of the offences against which the act was aimed; but at the same time, whenever there was any regulation for checking unlimited transferability, such as, that the purchaser of the stock must sign the articles, or must be approved of by the directors, the courts were accustomed to sanction the proceeding; and it may be questioned if the transferability of stock can now be in any form suppressed. It is another general characteristic of a joint stock company, that it pursues and defends in the name of some office-bearer chosen for the purpose; but this is a facility which it can never possess except through the means by which such

bodies acquire special privileges.

One of these means may be a charter of incorporation from the crown; but at this is an expensive and cumbersome arrangement, and gives but limited privilege, it is seldom had recourse to by an ordinary commercial association [Corporation] Another method is by obtaining what is generally called a "private bill," but more properly a public local act. The preliminaries for obtaining such a measure are detailed under the head COMPANY. Wherever it is in contemplation to complete individuals to part with their property at a just valuation, or to exact the price of the company's services in the form of a tax, an act is necessary. Hence an act is necessary. must always be obtained for a railway, canal, harbour, gas, or water company. Since the passing of the statute by which the crown is authorized to issue letters patent to companies (abridged below), local acts have ceased to be necessary is mere commercial joint stock companies.

Shares in such companies may become the subject of ordinary commerce, and will be held as transferred where there is evidence of a mutual consent and transfer, independently of any fixed regulations by the company as to the form of proceeding. The managers of a joint stock company being in the position of true

id to adhere to the original objects of the company. In a late case in Scotere a company was organized for the purpose of carrying goods and pasbetween Leith and Australia, the managers, who were empowered to ex-l import goods, were found not entitled to take consignments of goods

l import goods, were found not entitled to take consignments of goods seing the price on del credere, or to trade at ports not intermediate between id Australia.—(Maxton agt. Brown, 17th January 1839.) of Settlement.—The regulations of a joint stock company are generally emnthe deed of settlement. This instrument "constitutes trustees of the hip property, directors of the partnership affairs, auditors of its accounts, a other officers as the objects of the society require, and contains covenants serformance of their respective duties, which are specifically set out, as are the other partners or shareholders; it also defines the number of shares, are and method of transferring them, and of calling for the instalments reer and method of transferring them, and of calling for the instalments reo be made thereon; the mode of convening general meetings of proprietors

be made thereon; the mode of convening general meetings of proprietors, this when convened, and a variety of other rules suited to the exigencies of ticular undertaking."—(Smith's Mercantile L., 58.) anies under the Patent Act (viz. 7 Wm. IV. & 1 Vict. c. 73).—Letters may be granted under the great seal to individuals and their representangowering them to sue and be sued through one of two registered officers, ting the amount of their individual responsibility to a certain sum per share. I many must be constituted by a deed of partnership, containing its designation, and place of business, with the designations of the members, and aptent a return of these particulars, and of the shares (as designated by their atent a return of these particulars, and of the shares (as designated by their held by each individual, together with the extent of responsibility of each, made—in England or Ireland to the Enrolment Office of the Court of Chan-Scotland to the Register-house; and when transfers of shares are made a notice must be sent within three months. No person is entitled to a share a unless he be registered as a member, and every person is held to remain a , and continues to be responsible as such, until a return of his ceasing to be istered. When responsibility is limited to a certain sum per share, no action rought against a member for a larger sum than the unpaid balance of his tion. When application is made to the crown for such letters patent, it is to the committee of privy council on trade and plantations; and before the we granted notice must be given by the applicants, in the London Gazette me local paper three times, at intervals of a week. [Company. Partnership., 722-770. Smith, ut supra. Burton's Manual, 399-402.] NAL. [BOOK-KEEPING.]

IBES, a fruit of the plum kind, produced in the south of Europe, Persia, recountries. The Asiatic is much darker than the European, which is of hyellow colour. The best are fresh, plump, and well dried.

IPER BERRIES (Du. Geneverbessen. It. Cocole di Ginepro. Ger.

is, an evergreen shrub, growing on heaths and hilly grounds in all parts of
They are to be chosen fresh, plump, and of a strong taste. These berries
mulating and diuretic properties, and are an article of the materia medica, chiefly used in distilleries in this country and Holland for flavouring gin ra. Though indigenous in Britain, large quantities are imported from the at, particularly from Italy and Holland.

the particularly from the particular and foreign (thina, Siam, and Annam. The junks vary greatly in size; some exceeding s. The best are made at Bankok, in Siam.

s. The best are made at Bankok, in Siam.

mutable policy of the Chinese government appears to have early fixed the form of the
dnow prohibits any change, under penalty of paying the high duties exacted from foreign
has are very much raised at both ends; the fore part is an even surface like the stern,
is no keel. The masts (of a single spar each) are from two to four in number, and of
peal dimensions; the mainmast being greatly larger than any of the rest; and on each
re is commonly a single square sail, made of split bamboos, and stretched by poles;
asses it furls and unfurls like a fan. Pumps are not made use of; the cables and rigging
tan or cofr, and the anchors of ironwood, having the flukes occasionally tipped with iron
is broad, though not deep, and the bottom almost completely flat. There is only one
i the hold is divided into about a dozen compartments, each belonging to a distinct
r, and separated from the others by planks, caulked with a cement consisting of lime and
with a few scrapings of bamboo. This arrangement, though it must diminish the stowthe advantage of preventing water from damaging the cargo in general, and even from
got the safety of the vessel. The junks seem to have been first contrived with the view
in bays and rivers, for which they are well adapted. But when steered into the ocean,
of take sufficient hold of the water to withstand those dreadful tempests which render the

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seas of China perhaps the most perilous in the globe. The voyages, however, being always unde-taken during a invourable momoon, the Chinese set the bend of their junk towards the quarte they are bound to, and blunder on with much less damage than might be expected.

JUREMA BARK, an astringent substance, the product of the acacie jurene,

a native of Brazil.

JUTE, a kind of hemp, consists of the fibres of an annual plant (Corclere obtionis) extensively cultivated in Bengal. It is used for cordage in India, and is now imported in considerable quantities into this country. The gunny bags in which sugar is brought from India are composed of this material.

KEEL, a flat-bottomed vessel used on the Tyne to carry coals. It contains, or an average, 8 Newcastle chaldrons = 151 London chaldrons = 21 tons 4 cwt.

KEG, a wooden vessel or barrel containing 4 or 5 gallons.

KELP, an alkaline substance formerly prepared in large quantities on the N. shores of Scotland, by burning seaweed. [Barilla.]

shores of Scotland, by burning seaweed. [Barilla.]

The kelp trade existed about two centuries; but it was not till the year 1807, when the sticstic of the English manufacturers was drawn to it, that it became of importance. The cost of caving and burning the material, and lading it in boats, varied from 30s, to £3 a-ton in different plans. The whole expenditure, before the kelp reached the consumer, averaged £4, and to betained were greerally £18, and sometimes even £22. These high rates only lasted in 1810, when the price gradually fell to £11, and subsequently to £8. Kelp ceased to be made at profit when the duty was removed from sait in 1817. The number of hands employed has been variously estimated at from 50,000 to 104,000; but the occupation lasted only during a few wait in summer; and having carned enough for subsistence, the peasant could remain like during the rest of the year. The Highland estates became in this way burdened with a great surplu population, whose removal by emigration has been since pressed with much force upon the government—(Pur. Report on Highland Emigration : 1841.)

KENTLEDGE, pigs of iron used for ballast.

KERMES, or Coccus ilicis, an insect found in large quantities on a small species of oak in many parts of Asia and the south of Europe, particularly Span. It contains a red colouring principle; and, until the discovery of the occurs insect, was the only substance used in dyeing scarlet from the period when the shell-fish producing the Tyrian purple of the Romans ceased to be employed. It is still used in Barbary and the Levant for dyeing the scarlet caps so much wen

is still used in Barbary and the Levant for dyeing the scarlet caps so much wer in those countries. In Europe it is almost entirely superseded by cochineal.

The same term is likewise applied to a factitious sulphuret of antimony,

monly met with in the form of a brown-red powder.

KERSEYMERE, a thin stuff generally woven plain from the finest wools. made chiefly in the west of England. Kersey is a very coarse stuff, usually rib

ACT SET OF A COLOR OF furlong

KINGWOOD, a fancy wood, the product of a small tree found in Brank

A INGWOUD, a fancy wood, the product of a small tree found in Branch the botanical name of which is unknown. It is extremely hard, of a dark choose the colour, with black veins. It is chiefly employed for small cabinet-work.

KINO, an astringent gummy substance, of which there are several kinds. Machine the produce of the Butea frondess (Roxb.), a tree or shrub common in the part of Asia; African kino is generally stated to be derived from the Pterostronicus (Linn.), a native of Gambia; the Australian variety is procured from the Eucalyptus resinefera (White); and the American is said to be the juice of the Coccoloba unifera of the West Indies. Kino generally occurs in shining rains. Coccoloba urifera of the West Indies. Kino generally occurs in shining grain of a rich ruby-red colour, readily pulverizable, and nearly all soluble in water in alcohol. In India it is used for communicating a nankeen colour to communicating a nankeen colour to contain It is also an article of the materia medica.

KIRSCHWASSER, an alcoholic liquor, made in Germany from CHERRUS KISSMISSES, the small kind of grape from which Shiraz wine is obtained is produced in Persia, from whence considerable quantities are sent to India whence is produced in the India prices current.

KNIVES (Du. Messen. Fr. Couleaux. Ger. Messer. It. Collett. Por. Facus. Rus. Noshi. Sp. Cuchillos). [Iron Manufactures.]

KNOT, in navigation, the division of the Log-Line, corresponding to one mile.

tSEC, a Polish corn-measure, equal, at Warsaw, to 3½ Imp. bushels. 20SOTE, on CREOSOTE, a peculiar liquid of recent discovery, which is id by a complicated process from wood-tar. When pure, it is colourless insparent, of a burning caustic taste, and a strong penetrating odour, registat of smoked meat. Sp. gr. 1'037. It burns with a very sooty flame. The possesses powerful antiseptic properties. Meat and fish are preserved aving been brushed over with it and dried in the sun; and it appears to be possessed to which the antiseptic powers of wood-smoke and nurshigness asid nciple to which the antiseptic powers of wood-smoke and pyroligneous acid Its action upon the animal system is energetic. In medicine it is emerternally for toothach, cancer, &c.; and internally as a stimulant.
 EUTZER, a German coin, worth about one-third of a penny.

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DANUM, a resinous substance, obtained from a small shrub (Cistus Creticus),

grows in Crete and Syria. It is used in the preparation of plasters. The in dark-coloured masses, of a soft consistence, becoming still softer on being d. It is greatly adulterated by the addition of black sand. SURNUM, a well-known tree (L. Cytisus) which, when of sufficient dimensurable adapted for cabinet-work. It possesses an oily property, which fits sins of blocks, and cogs in mill-work, as its unctuous nature prevents it from the definition of the compact timber is required. sbraded; indeed, wherever any very hard and compact timber is required Il pieces, there are few superior to it. Its natural colour, too, is good; and be rendered almost black by the application of lime-water.
, in Hindoo numeration, denotes 100,000. A lac of rupees is, therefore,

£10,000 sterling. (Arab. Laak. Du. Gomlac. Fr. Lacque. Ger. Lack. Hind. Lak'h. It. Por. Laca em páos), a resinous or waxy substance, deposited by an insect see lacca) on various kinds of trees in the East as a defence for its eggs, and ses lacca) on various kinds of trees in the East as a defence for its eggs, and ply food for the maggot in a more advanced state. It is known under mes of stick-lac, seed-lac, lump or cake lac, and shell-lac. Stick-lac is the nee in its natural state before its separation from the twigs which it incrusts, gathered before the insects have left their cells; and the best is of a red h colour. According to Mr Milburn, it may be had in almost any quantity; ly trouble in procuring it being to break the branches and carry them to t. Seed-lac is the stick-lac separated from the twigs, appearing in a granulorm, and deprived of part of its colouring matter by boiling: this is seldom ed, it being almost all manufactured into shell-lac in India. Lump-lac seed-lac melted and formed into cakes. Shell-lac, the most common form in it is known in Europe, is the substance liquefied, strained, and formed into cansparent laminæ. The value is estimated according to its transparency ghtness of colour. The best is of a bright orange; the liver-coloured ansparent lamine. The value is estimated according to its transparency ghtness of colour. The best is of a bright orange; the liver-coloured rior; and that which is very thick, dark, or speckled, should be avoided ashity of shell-lac has of late years been greatly improved; and the quantity led is much increased. In the East it is used for making trinkets. In this yit is the basis of the best scaling-wax, and is also used to form ink and var-

It is now likewise employed extensively in hatmaking.

is an article of commerce in Bengal, Siam, Annam, Ceylon, Pegu; and, acq to Mr Crawfurd, the insect exists in most of the forests of the Indian Islands. 3,000,000 lbs. of shell-lac are annually imported, wholly from Bengal,—one-half of which, however, is re-exported to Italy, Belgium, Russia, Gerand other parts of the Continent.

C-DYE, LAC-LAKE, are two preparations of the colouring matter of stick-be former is by far the most valuable. They are imported in small square similar to those of indigo. They should, when broken, look dark-coloured, g, smooth, and compact; and when scraped or powdered, of a bright red They are used as red dyes for some purposes, instead of cochineal. Lacavaluable dye-stuff, but it still admits of considerable improvement. Upwards 00,000 lbs. are annually imported, only from Bengal,—nearly one-half of on 30,000 lbs. are annually imported, only from Bengal,—nearly one-half of is again exported to Italy, Germany, and other parts of the Continent. CE and BOBBIN-NET MANUFACTURES. The origin and early history lace-manufacture are involved in obscurity. It is supposed to have been a to the ancients, and to have been introduced into this country, or at least

materially improved, by Flemish refugees who settled in the counties of Buckingham and Bedford. The original fabric, and that which is still in highest esteen, is called pillow lace,—being worked by the hand upon a pillow or cushion, stack, according to the pattern, with pins, around which linen or silken threads are twisted and woven off a series of bobbins, or small cylindrical pieces of wood. The manufacture of this kind of lace is carried on in several of the midland counties, in the west of England, and at Honiton in Devonshire, where the finest British lace is made. On the Continent its chief seats are Brussels and Mechlin in Belgium,—places which have long maintained a pre-eminence in this manufacture; and Valenciennes, Alençon, Caen, and Bayeux in the north of France. But lace making by the hand has now greatly declined, owing to the extreme cheapees of that made by machines, called bobbin-net,—the manufacture of which has of late years rison into high importance both in this country and in France.

The bobbin-net trade is a branch of the cotton manufacture; the net being almost invariably formed of that material. It originated in successive improvements and alterations on the stocking-frame, by which it was adapted to the war-ing of lace; though it is deserving of notice that it could have had no existence but for Samuel Crompton's invention, the mule [Corron Manufacture] which spins yarn suitable for that delicate fabric. The application of the stocking-frame to lacemaking was first attempted by a frame-work knitter of Nottingham, assed Hammond, about 1768; but it was not rendered completely successful till after improvements by John Heathcoat,\* also of Nottingham, for which a patent was secured in 1809. His improvements were of so important a character as to estitle him to be justly considered the inventor of the lace-frame, and the father of the bobbin-net manufacture. The lace-frame was simplified in various ways during the continuous of the pretent and on its explicit in 1823. during the continuance of the patent; and, on its expiry in 1823, so much inguity was brought to bear upon this machine, that its speed was increased twelvefold, and it was fitted to be propelled by steam and water power. Means were besides discovered for making the net into slips of various widths,—some as wide besides discovered for making the net into sups of various winding.—some as were as 4 yards,—instead of only one broad piece, as at first; and likewise to west various ornaments into it by the aid of machinery, which, in point of complex ingenuity, far surpasses that used in any other branch of human industry. "One of Fisher's spotting-frames," according to Dr Ure, " is as much beyond the most curious chronometer in multiplicity of mechanical device, as that is beyond a common roasting-jack." The combined effect of these improvements is, that fabrics, for which £5 were paid during the existence of Mr Heathcoat's patent, may now be purchased for 25 6d may now be purchased for 2s. 6d.

The growth of the bobbin-net trade after 1823 was as rapid as that of the cotton manufacture after the nullification of Arkwright's patent. But a vast amo of capital was sunk during the development of the improvements on Mr Hest-coat's frame:—out of 5000 machines, the 3500 first constructed at a cost £2,000,000, were, in the course of a few years, by this cause alone, depreciated to one-tenth of their value,—to say nothing of the number of frames destroyed during one-tenth of their value,—to say nothing of the number of frames destroyed anises the Luddite crusade against machinery in the years 1811-12. Much distress we also occasioned in the same period, by the decline of profits and wages, consequent on the excessive amount of capital and labour which flowed into the trade.

The great seat of the bobbin-net trade in this country is Nottingham; but it is also extensively prosecuted at Leicester, Derby, Tiverton, and the west of England. We possess no authoritative estimate of its amount more recent than 1836. In that year the cotton yarn (mostly Nos. 180, 190, and 200) used in it required 1,850,000 lbs. of Sca-island wool, worth £185,000; and silk was consumed of the value of £25,000; making the total worth of the raw material £210,000. The gross return amounted to £2,212,000; consisting of plain net, £660,000; quillings, £492,000; and embroidered goods, £1,060,000. The sales for home consumption were in plain nets, about £320,000; quillings, £210,000; embroidered goods, £580,000; total, £1,110,000. The foreign trade took off about £340,000 plain nets; £282,000 quillings; and £480,000 figured goods; total, £1,102,000. The progress of our foreign trade took off about £340,000 plain nets; of our foreign trade since 1836 cannot be stated with precision, as bobbin-net does

<sup>\*</sup> Mr Heathcoat removed to Tiverton soon after he had obtained his patent, owing to the riotous attacks made on his lace-frames at Nottingham,—that town having become, through the ignorance of the workmen, the head-quarters of an extensive conspiracy against machinery, known by the name of Luddism, in the counties of York, Lancaster, Nottingham, Derby, and Chester; as which was only put down after many men had atoned by their lives for their acts of outrags. Mr Heathcoat began life in humble circumstances, and made his fortune by his happy inventon; and, being at once a man of talent and of business, he now fills the honourable station of member of purliament for Tiverton.

not appear under a separate head in the government returns; but its amount is not supposed to have increased. The exports are chiefly made to the United States, Germany, Belgium, France, the British Colonies, and South America.

The following are the principal kinds of lace usually met with in trade:

Barress Lacz.—Nine sorts may be distinguished:—let, Quilling Nets; these differ in width from a small fraction of an inch up to ½ yard; which several widths are also sometimes denoted by the anomber of meshes from selvage to selvage. The criteria of good quality are—peric freedom from any fibrous appearance on the substance of the net; clearness and distinctness in the meshes; absected fronts and rear from the selvages, and of any unleasant stiffness from the free searce. number of meshes from selvage to selvage. The criteria of good quality are—perfect freedom from any fibrous appearance on the substance of the net; clearness and distinctness in the meshes; absence of knots and rass from the selvages, and of any unpleasant stiffness from the face generally. Mr. Bobbis or Piece Nets, to which the same observations apply, may be had of various widths, from § to § yard. Mr. Tattings and Pearls only differ from the preceding in width; tattings vary in width from a quarter to the sixteenth of an inch; pearls are still narrower: both are used for the edging of nets. Mr. Gastel Lace, or Urling's Lace, is a quilling net figured,—having a threadlike appearance communicated to it by being passed rapidly through gas-flame, by which the fibrous parts are destroyed, without injury to the net: it is merely a show, bo-priced substitute for—6th. Pillow or Tarcad Lace, the only legitimate lace, and, taking durability into account, perhaps the cheapest: it occurs either white or black. 7th. Silk. Net is either in quillings or in piece,—the latter, when tolerably undressed, being sometimes called tule: in each the meshes englist to be free from gum (with which it is stiffened), the selvages free from rass, and the face from knots and other imperfections. 8th, Blondes occur either black or white; these again are either read, the best of which are imported from France, or in initiation: each kind may be had of any width below i yard for trimmings, and of greater sizes for full-dress garments. 9th, Yellz should be perfectly free from stiffness; and, if figured, the objects should be neatly finished; the set fine; and, when intended to be black, not of a bluesh tinge. In selecting lace, nets, or vella, the more rapid the observation the better, for, the longer the eye is engaged on the meshes, the more rapid the observation the better, for, the longer the eye is engaged on the meshes, the more rapid the observation the better, for, the longer the eye is engaged on the meshes, the more rapid the obser

LADING, BILL OF. [BILL OF LADING.]

LAMP-BLACK, a substance obtained by burning the impurities left in the preelpitation of tar and pitch, and collecting the particles carried off and deposited in
the form of soot. The finest kind is procured by collecting the smoke from a lamp
which supplies more oil than can be perfectly consumed. Its quality depends on
its lightness and fulness of colour. It is used in the arts, particularly in the manufacture of printers' ink.

LAMPREY, a cartilaginous fish (Petromyzon marinus) resembling an eel

sommon during spring and summer in some of the rivers on the south coast of Eagland, particularly the Severn, which it ascends from the sea for the purpose of depositing its spawn. It is found in smaller numbers in several of the Irish and cottish streams. The potted lampreys of Worcester are in high estimation.

LANCEWOOD, the timber of a tree (Guatteria virgata) indigenous to Jamaica,

and which, though not of very great size, is highly valued from its exceeding even ash in lightness, strength, and elasticity; hence, it is admirably calculated for shafts to carriages, handles to spears, and similar purposes. It is neither so close-grained nor so hard as box, but it turns well; in colour it is lighter than box.

LAND-TAX on CESS, a British impost on rent, which became a permanent source of revenue in the end of the 17th century, superseding the occasional sub-sidies of the feudal government. It proceeded on valuations of the rental of the kingdom, made in Scotland in 1674, and in England in 1692; on which last a tax of la. a-pound was calculated to yield a clear annual revenue of £500,000. These valuations have ever since furnished the canons of assessment. The tax was granted by parliament from year to year, at various rates, until 1798, when it was fixed permanently at 4s, a-pound (38 Geo. III. c. 5, and c. 60). The object of rendering the tax perpetual was to facilitate the raising of money by its redemption or purchase by the proprietor of the land; and various provisions were made for this purpose, which, however, have been since modified, particularly in 1811 and 1812, when the management was transferred from special commissioners to those for the affairs of taxes. The assessment is levied under the authority of local commissioners; but by a late act (1 & 2 Vict. c. 58) the powers relating to its redemption are transferred to the Treasury.

We possess no very recent account of the amount redeemed : but a report made by the commissioners in May 1828 states, that down to that time the number of sales effected had been 3593, the value thereof being £1,438,513; and the total amount of tax redeemed thereby could not be fairly estimated at less than £63,100 per annum. The sum remitted to the Exchequer in the year 1840 was, in England, £1,145,082; in Scotland, £36,201; total, £1,181,263. In the last-mentioned country the tax was limited by the Act of Union in 1707 to £48,000 (deducting

all expenses); and in 1798 it was fixed at £47,954, ls. 2d.

LANDWAITER, a custom-house officer, whose duty it is to take an account of

goods imported.
LAPIS LAZULI. [Azure Stone.]

LARCH. [PINE.]

LARD, the fat of the omentum and mesentery of the pig. When properly freel from membranes and blood by being picked, kneaded in water, melted and strained through linen, it should be white, pultaceous, in thin layers, somewhat tough, without smell, of a sweetish taste, and melting at 100° Fahr. It is to be kept in a cool dry situation, in vessels with a cover, luted on with linen, smeared with white of egg and powdered lime; but notwithstanding every precaution it at length become rancid. Lard is employed in the formation of ointments, plasters, liniments, and for other medical purposes. It forms an article of export from Waterford, Limerick, and other places.

LAST, a metrical term, of German origin, used to express a load, burden, a quantity of certain articles, commonly of a bulky nature. In this country the last of corn is 10 quarters or 29 078 French hectolitres; on the Continent, however, it is generally rated higher. The last of herrings, tar, pitch, potash, cod-fish, meal, see, and other articles, is commonly reckoned at 12 barrels (12 Ch. II., 38 Geo. III., &c.); but the last of gunpowder is 24 barrels or 2400 lbs. The Prussian ship-last is 4000 Prussian lbs. = 4124 lbs. avoird. At Dantzic the last of timber is 80 cubic feet.

LASTING, a woollen stuff used in making women's shoes

LATHS (Ger. Latten), long thin pieces of wood nailed to the rafters of a wall or roof to receive the plaster.

LATTEN, a plate or sheet of iron, tinned over.
LAUDANUM, a soporific tincture made from OPIUM.

LAVENDER, a soporthe tineutre made from orbital.

LAVENDER, a plant (Lavandula spica) yielding the well-known oil and distilled waters which bear its name. Both of these are obtained in greatest propertion from the flower-spikes which have been gathered in dry weather before bey are fully expanded. Lavender is extensively cultivated near London, particularly at Park Place, near Henley-on-Thames. The English oil is preferable to that imported from the Continent.

LAWN, a fine sort of cambric. It is made in Scotland and Ireland, but the

best is imported from France.

LAY-DAYS, a certain number of days during which a merchant is entitled to delay a vessel in loading and unloading. [APPREIGHTMENT. DEMURRAGE]

LAZARETTO, a name given to these enclosed buildings, common in the Mediterranean ports, in which ships' crews, passengers, and goods arriving from places where the plague is known to prevail, are lodged for the performance of Quality

TINE.

I.E.AD (Fr. Plomb. Ger. Blei. It. Piombo. Du. Lood. Por. Chumbo. Ras. Swinetz. Sp. Plomo), a soft and flexible metal, of a pale livid gray colour, easily malleable, but slightly tenacious and not sonorous. Sp. gr. 11.35. It melts at 61. Fahr.,—a much lower heat than affects most other metals. Exposed in the open air, it soon tanishes; but the oxidisement never proceeds far. Water when pure does not act upon it, though it greatly facilitates the influence of the external sir.

The lead mines of Britain are of great importance; and those of Derbyshire are said to have been wrought prior to the Roman invasion. The most productive streesent are situated in Northumberland, Cumberland, Durham, Derbyshire, Flintshire, Snafield in Man, and at Leadhills in Scotland. The metal is rare in Ireland. Nearly all the produce of the British mines is obtained from the sulphuret called galena, in which lead is in combination with sulphur in the proportion of 36 parts of metal to 14 of sulphur. The ore, after having been washed and picked, is roasted in order to disengage the sulphur; then mixed with fac, it is placed in the smelting furnace. When tapped from this it runs down a straight channel technically called the sow, from which branch off on each side some smaller channels named pigs; in these it cools, and from them receives the appelsmaller channels named pigs; in these it cools, and from them receives the appellation of pig lead.

Lead is of common and extensive use in the arts. Alloyed with tin, in different proportions, it forms solder and pewter; and with antimony it constitutes type metal. Combined with oxygen it forms massicot, a protoxide of a pale yellow colour; litharge, also a semi-crystalline protoxide, obtained in separating silver from lead

suters largely into the composition of flint-glass; minium, or red lead, a cide, extensively used as a paint, and also in the manufacture of flint-the carbonate of lead, or white lead, is a dense white powder, commonly yed as a pigment; the chromate of lead, of a beautiful yellow colour, is also used as a pigment; and the acetate of lead, called sugar of lead, is employed rious purposes.

pure metal is used for numerous machines and utensils; but its chief employs in the form of sheets, pipes, and shot. Sheet-lead is melted and cast; the cas of the sheets being frequently reduced by means of heavy rollers worked am-power. The sheet is of different thicknesses, but always weighs 9 cwt., t its length and breadth will be greater in proportion to the diminution of skness. In trade, the sheets are described as being of so many pounds weight superficial square foot. Lead pipes are sometimes made in a rough way by g sheet-lead over a mandrel, and soldering the edges together; but more only by casting the pipe in an iron cylinder, having a concentric iron rod or and afterwards drawing the pipe through a succession of holes in steel plates, shing gradually in diameter, whereby the pipe is lengthened, while its sub-is reduced; and the machinery employed for this process is now so perfect, is faulty pipe is rarely met with. Lead shot is prepared by pouring a lead, in a peculiar manner, through a colander, or perforated plate, placed top of a high tower, from whence the globules descend into a tub of water : floor: the shot thus made is of various sizes, but it is afterwards sorted ans of a series of sieves, having meshes of different degrees of fineness.

quantity of lead produced in this country is so considerable, that there is a quantity of lead produced in this country is so considerable, that there is a surplus for exportation. Mr Brande estimates the smelted lead annually ad by the British mines at 48,000 tons, which, at £19, 10s. a-ton, the present price lead, would make the produce worth £936,000. Little dependence, however, placed upon the accuracy of such estimates, as the individuals by whom if the most productive of our mines are worked, studiously conceal the amount tall which they raise. Nor is much light thrown upon the subject by the house records as the action of our exports is in a great degree governed. a-house records, as the extent of our exports is, in a great degree, governed comparative productiveness of foreign mines, and particularly by those of in the province of Granada in Spain, the working of which is liable to erable fluctuation. In ordinary years, the produce of the latter may be at 20,000 tons, two-thirds of which are sent to France, while from 1500 to at 20,000 tons, two-thirds of which are sent to France, while from 1500 to ons are brought to this country, from whence again, however, it is almost re-exported. The ordinary exports of British lead amount annually to 15,000 tons, four-fifths of which consist of pig and rolled lead and shot, the ader being white and red lead and litharge: it is chiefly sent to India, the es, Russia, Germany, Holland, and Brazil.

re are many lead mines in Saxony, Bohemia, Silesia, and other parts of any; they are also worked, though not on a great scale, in the United States, pally in Missouri.

fodder of lead at London and Hull is 19i cwt.; at Newcastle, 21 cwt.; at Chester, 20 cwt.; kton, 22 cwt.; at Derby, 22i cwt. The cwt. of lead at Hull and Chester is 120 lbs. The lead ore of 9 dishes = 3 cwt. nearly.

BLACK. [Plumbago.] AGUE, an itinerary measure, reckoned in this country at 3 geographical or al miles, or the twentieth part of a degree of latitude, which is very nearly lent to 6076 yards,  $3_{30}$  statute miles, or 5.555 French kilometres. The same re is generally used by foreign nations for nautical purposes. A variety of other s are used on the Continent, particularly in France, where they are the cause th confusion. An account of the leagues used in foreign states will be found ch confusion. An account of the league the heads of those states respectively.

AKAGE, an allowance made for waste or loss of liquors.

ARACE, as allowance made for waste or loss of nators.

ASE. [INTEREST, COMPOUND, AND ANNUITIES.]

ATHER (Fr. Cuir. Ger. Leder) consists of the dressed skins of animals.

meeting skins into leather, different processes are followed, according to

nature and the kind of article required; as tanning, or causing them, after

freed from impurities, to unite with astringent vegetable matter, by which they

ndered no longer liable to undergo put refaction, insoluble in water, and in a measure impervious to it; tawing or soaking them in alum and other salts, ome animal substance; and currying or beamearing them with oil to render ather soft and completely impervious to water. These processes are often med on the same skin, by which the leather is fitted for different purposes. The

thick hides, of which the soles of shoes are made, are merely tamed thin ones used for glore leather and morocco, are tawed, except when i be dyed, when they also receive a slight tanning in an infusion of sum for the upper leather of boots and shoes is both tanned and curried, and leather is first tawed and afterwards tanned.

The leather manufacture in this country is one of very great imports have not at present any means of ascertaining its amount, the excise-du levied having been repealed in the year 1830. As at that time, he quantity of unwrought leather produced in England and Scotland 60,000,000 lbs., we may estimate the present annual production of the U dom at from 80,000,000 to 85,000,000 lbs., and its value at about £5,500 aggregate value of the leather goods is estimated by some at three tim others at four times that of the raw material, making the amount of the m on the former supposition, £16,500,000, on the latter, £22,000,000. The ber of persons employed in all the branches, including tanners, cur makers, glovers, saddlers, &c., is computed at from 250,000 to 300,000.

The exports, though not considerable, are rather on the increase; it wrought and unwrought, annually shipped, amounts to nearly 2,500,000 declared value of £330,000, besides saddlery and harness to the value These exports are almost wholly to the colonies, especially India, the Wand the United States.

In 1821, the revenue derived from the duty of 3d. a-pound, which to on leather, amounted to £600,282. In 1822, the rate was reduced one owing to the greater stimulus given to consumption by this reduction, suffered only to the extent of one-fourth,—the lower duty having prod average of the seven following years, which elapsed before it was entire to be a than £107, \$11. The summer assigned for the abilities of the

average of the seven chowing years, which elapsed before it was entire no less than £407,814. The reasons assigned for the abolition of the productive duty were, that it was unequal in its operation, falling w portionate pressure upon the humbler classes, and that the excise i under which the manufacture was placed, formed an obstacle to the in of the quality.

the quality.

LEDGER, in book-keeping, the principal record of a merchant's to LEDGER, in book-keeping, the principal record of a merchant's to account respectively.

According to Dr Kelly, "the name of this book, in the Italian and other southers."

According to Dr Kelly, "the name of this book, in the Italian and other southern Europe, signifies the master-book; in French and Dutch, the great book; and in other northern languages, the head book. The derivations given of ledger in our tionaries are fanciful and contradictory. According to Bailey, it comes from the Latit or zather; and Dr Johnson says it is derived from the Dutch verb legger (a typograp lowen), to be or remain in a place. The word is perhaps derived from the ligger of sudal times for the purpose of recording the rents, services, and duties of tenants, will lagimen."—(Book skeping: Introd. p. vii.)

LEECH (Fr. Sangsue. Ger. Blutigel), a fat, slimy, annulose, parasitic guivaga, Savigny), generally inhabiting stagnant waters, celebrated for use in cases requiring local blood-letting. Two species have been chieff for this purpose: The German or gray leech (S. medicinalis), a native Europe, having a deep green body, marked with six longitudinal iron-colo pretty clear, and spotted with black points; its belly greenish, spotted, a with black; and the segments of the body rough from granular emins Hungarian or green leech (S. officinalis), found in the S. of Europe, hav green, or light blackish green body, the back being marked with six ir bands, spotted at their middle portion and edge; the belly, yellowish graspots, but broadly bordered with black; and the segments of the body wof this kind there are three varieties. One German leech is deemed et two Hungarian leeches. These animals attain maturity in from 5 to 8 may live twenty. They are generally caught by the hand, or by a per in the shallow waters during spring, when they adhere to his naked legmer, when they retire to deeper waters, they are usually entangled by raft constructed of twigs and rushes.

As leeches are now scarce in Western Europe, nearly all our supplies Hamburg dealers, who procure them from the Ukraine. "Having ex the lakes of Silesia, Bohemia, and other more frequented parts of I buyers are now rolling gradually and implacably eastward, carrying desolation among the leeches in their course—sweeping all before them, thave got as far as I'oltava, the pools and swamps about which are yie great captures" (Bremner's Russia, vol. ii. p. 408; 1839). They are

imported in bags, but more usually in small barrels, each holding about 2000, the bead being made of stout canvass to admit the air. Many sicken and die on the journey from the place of capture, especially during warm weather. Mr Pereira, in his Materia Medica, states that the best vessels for preserving these animals are unglazed brown pans or wooden tubs; the leaden glazing being supposed injurious. These pans should be very little more than half-filled with soft water. In rery hot weather, when the water becomes discoloured, it should be changed every day; etherwise, in summer every four or five days, and in winter once a-month is believed by large dealers to be sufficient. The consumption of leeches is enormous. Some years ago it was stated that four principal dealers in London im-

mous. Some years ago it was stated that four principal dealers in London imperted, on an average, no fewer than 600,000 monthly.

LEGHORN. [Tuscany.]

LEMONS (Fr. Limons. Ger. Limonem. It Limoni. Por. Limoss. Sp. Limones), the fruit of a tree of the citron or orange family (Citrus limonum), a native of Eastern Asia, from whence it has spread to Greece, Italy, and other parts of the 8. of Europe. The fruit is oblong in shape, and its juice is analogous to that of the orange, from which it only differs in containing more citric acid and less sugar. The quantity of the former is very great (Citraic Acid), and, being an approved specific in the prevention and cure of scurvy, a powerful and agreeable antisoptic, as well as an ingredient in punch and many pleasant refrigerant drinks, it forms, in an expressed state, an important article of trade, especially in Italy: being liable in farment, it is, when exported in this condition, secured in bottles, and covered with in an expressed state, an important article of trade, especially in Italy: being liable to furnent, it is, when exported in this condition, secured in bottles, and covered with a thin stratum of oil. The rind is a bitter aromatic, and is frequently employed in stemachic tinctures, and for preserves and liqueurs; it also yields an essential oil, which is much used in perfumery. For these purposes, lemons are largely consumed in this country; the best are brought from Spain, but they are likewise imported from other places, particularly Portugal and the Azores.

LETTER OF ATTORNEY, on POWER OF ATTORNEY, is simply a deed authorizing some person to act for the granter in any matter which he has the right of either transacting himself or delegating to another. It applies as well to

real as to personal property, but in its former capacity (in which, in Scotland, it is called a procuratory) it is connected with a complicated system foreign to the present work. The powers usually conveyed by the ordinary letter are to collect debts, transfer stock, sell commodities, invest money, receive dividends, or similar purposes. A pure letter of attorney to serve the objects for which such a document is intended is revocable, but when it is used as a transfer or assignment, and does act merely authorize the attorney to act for the granter, but puts him in his place (e.g. where a party gets authority to collect accounts, as a consideration for money advanced), the authority is irrevocable. A person holding a letter of attorney represents his principal solely through that authority, and both he and third parties are limited to its terms, and responsible when they are exceeded. There is thus no room for those disputes regarding the powers implied in the nature of the contract, which occur in the case of principal and agent. The power, however, may be either special as to particular transactions, or general as to all a party's pro-prietory affairs; and it may or may not include a factorship or agency, the terms Frietory affairs; and it may or may not include a factorship or agency, inc terms of which must be interpreted according to the rules applicable to those branches. [Factor. Principal and Agent.] A person acting under power of attorney must do so in the name of his principal, and not in his own. A letter, unless it sontain an assignment, falls on the death of the principal. If not so terminated or revoked, the power exists till its purpose is fulfilled, and if clearly expressed, will authorize the subsidiary procedure necessary to bring about the main end; these letter to give for receive and scorner adebt authorizes the storney to arrest thus a letter to sue for, receive, and recover a debt authorizes the attorney to arrest the debtor.—(Comyns' Digest: Attorney, c. Paley on Principal and Agent, p.

LETTER OF CREDIT, a letter from one mercantile correspondent to another requesting him to advance money to a certain amount to the bearer, or a third party named. The letter should also describe the manner in which the money is to be reimbursed, and the nature of the voucher to be taken for it. The granting of such a letter is generally announced in course of post to the correspondent; a daplicate of it being sent at same time, and the signature of the party in whose favour the credit is established, or a description of him, in case the document should full into improper hands.

LETTERS OF MARQUE, in their original acceptation, mean a warrant by a sovereign, authorizing a subject who has received injury from any inhabitants of another state to make reprisals on that state. In this secondarion the issuing

another state to make reprisals on that state. In this acceptation, the issuing

letters of marque does not necessarily accompany a declaration of war; indeed it would appear to be a measure of retaliation, to be resorted to when the aggression would appear to be a measure or retaintant, to be resorted to when the aggresson on the other side is not sufficiently extensive or public to call for national hostilities. Thus, the 4 Hen. V. c. 7, provides for the granting of letters to those who are aggrieved by foreigners during time of truce. This species of warrant has, however, been long in disuse; and letters of marque have of late been granted in commissions to privateers. They have two advantages, 1st, They authorize private vessels to fight with enemies without becoming liable to a charge of piracy; and all they preserve to the owners officers and arrays the private rade by privaters. 2dly, They preserve to the owners, officers, and crews, the prizes made by privaters, which would otherwise fall to the crown. For the conditions under which letters

of marque have thus been in use to be granted, see 45 Geo. III. c. 72, § 9-15.

LETTUCE, a well-known succulent vegetable (*Lactuca sativa*), used as a salad.

After its flower-stem shoots, it abounds with a milky juice, possessing soporise powers, and which, in the strong-scented wild lettuce (*L. wirosa*), is so abundant that it has been used as a substitute for landaugustand entire.

that it has been used as a substitute for laudanum and opium.

LEVANTINE, a stout, close-made, twilled, silken fabric, now little used.

LIABILITIES, a term applied in a comprehensive sense to all the pecuniary obligations of an individual or company.

LIBRA, the Latin, Spanish, and Italian name for a pound in weight; also a

Spanish money of account, varying in different provinces.

LICENSE, an official grant of permission. Licenses are required in this country for prosecuting various trades and professions, as pawnbroking, appraising, officiating as auctioneer, banking, dealing in plate, distilling spirits, beer-brewing, malting, dealing in wine, spirits, beer, cider, coffee, and tobacco, and for the making of glass, soap, and other commodities, an account of which will be found under their appropriate heads. These licenses are issued by the Boards of Excise and Stamps. Licenses are also required for certain kinds of vessels, luggers, and boats,

under the act for the prevention of Smuggling.

LIEN on RETENTION is a right which the law gives to individuals in certain situations, to retain property of another which may be in their custody, until certain claims of the custodier against the proprietor be satisfied. To constitute lies, the possession must have been legally obtained for the purpose out of which the claim of lien arises, and must not be the result of force, fraud, or accident. The possession must be actual, either through the creditor or one of his agents. Lies are of two kinds, special and general. The former is the simple retention of the property, which has been the subject of some contract, implying payment on the one side and delivery on the other,—the delivery being delayed until the payment is made. Persons bestowing labour or skill in improving the value of any move able, have generally a lien over it; as, a miller, a shipwright, a tailor, a dyer, a bleacher,—each on the commodity passing through his hands. Carriers and shipowners have a lien for the property they convey; but there is none for dead-freight or demurrage, unless it be stipulated for. There appears to be no lien on a pasenger or the clothes he wears, though there may be on his luggage. Innkeeper and stablers, being under an obligation to receive guests and their cattle, are said to be provided by the law with this efficacious remedy as a counterpart of their obligation. Livery stablers and agisters (or persons affording pasture to cattle at so much per week) have no such lien in England; in Scotland, however, a different doctrine seems to be held, that " the lien would be given on the broad principle, that it is the resulting security for the actic contraria in all cases" (Bell's (om. II. 104). A special lien is easily created by the usage of trade, and may at any time be stipulated as an article in a contract.

General Lien is of a more complicated description, being the right to retain for a general balance arising in the course of a series of transactions. An express contract, or a contract to be clearly implied from the previous dealings of the par-ties, or a distinct course of commercial usage, is required to constitute such a lies. "To establish a general lien on the ground of usage, strong and satisfactory evidence must be adduced of ancient, numerous, and important instances, in which the right has been exercised. When the usage is general, and prevails to such an extent that all parties contracting may be supposed conusant of it, they will, of necessity, be bound by the custom: for the usage of trade amounts to evidence of contract; and where such usage is general, and has been so long established as to afford a presumption of its being commonly known, it is only fair to conclude that the parties contracted with reference to it" (Cross, 15). It would appear that the usage of a district may have the effect of at least excluding a species of lies, so

knowledged by the law to hold good in places where it is practised. A law-agent or attorney has a general lien on the papers of his client coming into his hands in the proper course of his business. Calico-printers, dyers, and wharfingers have a general lien in their respective trades,—fullers have not (though they are said to have such a right in the city of Exeter by ancient usage, Cross, 341-2). A factor has a general lien on the goods in his possession, for the general balance on the whole of the charges he is entitled to in the course of his factorage. If he shall have become security for his principal with his consent, and has been compelled to pay the sum, it is part of the balance on which he has a lien. In this, as in all other cases, the lien may be defeated by the property being deposited with the factor for a specific purpose, for which he is bound to hold it if he take possession of it,—as, where goods were placed in his hands, in consequence of an agreement that they were to be sold for the benefit of a particular creditor (Weymouth v. Boyer, 1 Ves. Jun. 416). A general lien is held by packers, when they are of the nature of factors, and by insurance-brokers. There is a general lien in favour of bankers on bills deposited with them for a general account, but not on those deposited for a specific purpose, or on deeds casually left in their offices, after a refusal to advance money on them.

Persons in the situation of being entitled to a lien lose it by relinquishing possession of the property from which they derive it. A factor in a foreign country, session of the property from which they derive it. A factor in a foreign country, however, who has purchased goods for his principal on his own credit, is entitled to stop them in transitu after shipment to him; and where the creditor deposits the subject with a third person, apprizing him of the lien, and appointing him to keep possession as his servant, the lien is not parted with. (Montague on Lien. Paley on Principal and Agent, 127-153. (Yross on Lien.)

LIGHTER, a small vessel used for carrying goods to or from a ship in lading or unlading. Lighterage is the expenses attendant upon the operation.

LIGHTHOUSE, an edifice constructed near the seacoast, in which lights are exhibited for the guidance of ships. Anciently this purpose was served by fretowers, where also sacrifices were offered for the safety of the mariners. The most

towers, where also sacrifices were offered for the safety of the mariners. The most celebrated of the ancient lighthouses was the *Pharos* of Alexandria, erected B.C. 283; its height is stated, though probably with much exaggeration, to have been 400 feet; and it was accounted one of the seven wonders of the world. The most remarkable in modern times are, the Tour de Cordouan, erected in 1611, at the entrance of the Gironde in France, the height of which is said to be 186 feet; the Eddystone, a circular tower, constructed (1756-59), on a rock distant 4 leagues S.W. from Plymouth Sound; it sweeps up with a gentle curve to the height of 865 feet; and its utility, beauty, strength, and originality, have shed lustre on the name of the entire of the contraction. gineer, John Smeaton: and the Bell Rock, erected near the entrance of the Tay in Scotland, on the model of the Eddystone, by Mr Stevenson (1812); its height is 113 feet above low water. Besides lighthouses, there are in many places, especially in the estuaries of rivers, "floating lights" attached to vessels moored in certain omitions, to indicate the existence of shoals or sunken rocks.

The lights on our coasts generally consist of argand burners, placed on the foci of parabolic reflectors made of silver strengthened with copper; the reflectors being arranged, and the lights exhibited in such a manner that those on the same line of coast should have some essential distinction: thus, some of them are revolving or intermittent, many are fixed, others are placed one above another; some flash once every five seconds, and not a few become alternately red and white. The whole are divided into "harbour lights" and "general lights." Many of the latter were formerly private property, but they are now almost all vested in public boards, one of which, called the Trinity House, possesses besides a controlling power over all the marine beacons of the United Kingdom.

The Trinity House of Deptford Strond was incorporated by Henry VIII. in 1515 for regulating pilots, erecting lighthouses and beacons, and other objects connected with navigation. It possesses an elegant hall in London near the Tower; and is governed by a master, four wardens, eight assistants, and thirty-one elder brethren, most of them persons of distinction; and there are, besides, numerous inferior members termed younger brethren. The powers of the corporation in regard to lights and other seamarks are at present regulated by an act passed in 1836, 6 & 7 Wm. 1V. c. 79. This act invested them for the first time with the supervision of the Scotch and Irish lights; and likewise provided for their purchasing the property of certain others, then in the hands of private parties. The number of English general lights under their immediate management is 74, including 20 floating lights. In 1838, the gross amount of dues levied for lighthouses, vested

in them prior to the act of 1836, was £119,190; for those transferred to them under that act, £49,810; and for buoys and beacons, £13,141; total, £182,141; yielding, after paying charges, a surplus of £55,005; of which £32,562, arising from lights held by them before 1836, was applicable to the relief of poor seamen, widows, orphans, and other charitable purposes, and £22,443 to the account for private lights since transferred to them (Par. Paper, 1840, No. 362). The only private lighthouses not yet made over to the Trinity House are those of the Skernes, Spurn Point, and Tynemouth.

In Scotland, the lights are under the management of the "Commissioners for Northern Lights,"—a corporation (38 Geo. III. c. 58) consisting of the Lord Advocate, the Solicitor General, and twenty-three municipal officers. Their services are gratuitous. The number under their charge is 27; and the net amount of dues levied in 1839 was £42,955, applicable, after paying charges, to the erection of new works. They are, besides, vested by the act 6 & 7 Wm. IV. c. 79, with a general charge of the local or harbour lights.

In Ireland, the lights are under the management of the Corporation (52 Geo. III. c. 115), for improving and extending the Port of Dublin, a body consisting of the Lord Mayor and two Sheriffs of Dublin, three Aldermen chosen by the Board of Aldermen, and seventeen other individuals appointed in the first instance by the act of incorporation, but who have the power of filling up the vacancies. The number of public lights possessed by them is 29, besides 16 harbour-lighthouses, including 5 for which no rates are exacted; their gross revenue in 1832 was £42,061. The corporation has likewise a general charge of all the other local lights.

The Scottish and Irish Boards must give six months' notice to the Trinity Hosse.

before erecting any new lighthouses, or making any alterations on those already erected: notice of any changes must be likewise given to the public through the Gazetto and other newspapers (§ 46). In the event of any difference between the Trinity House and the other Boards, the latter may appeal to the Queen in Conacl. We have no recent accounts of the local lights; but, including the 16 Irish harbour-lights already noticed, the number in the United Kingdom may be taken #95; making the total of public and local lights on the British and Irish combined 2025.

about 225.

The rates of duty levied on vessels passing within certain limits vary greatly a respect to different lights: for some of the English ones, only id. per ton is charged on British, and d.d. per ton on vessels belonging to foreign powers with whom we have no treaties of reciprocity; while for others, the charges are as high as it. and 2d. per ton on British and unprivileged foreign ships respectively. In Seeland, the charge on coasting vessels (not wholly in ballast) is 3d, per ton for each time of passing every lighthouse, or deriving benefit thereby, except that on the Bell Rock, for which 1d. per ton is chargeable; on British vessels on foreign voyages, 1d. and 2d. per ton are respectively payable for these lights; unprivileged foreign vessels pay double rates (§ 40). In Ireland, the charge is 4d. per ton for each light, except on vessels wholly in ballast and without passengers, which are

exempted; double rates are payable for unprivileged foreign vessels.

LIGNUM VITÆ. [GUAIACUM.]

LIME, the protoxide of calcium, is found abundantly in most countries, in a combined state with other substances, particularly in limestone, chalk, and marble, which are carbonates of lime. The common method of obtaining it is by the process of burning, in which limestone, mixed with coal or charcoal, is exposed to a strong heat; in this way the carbonic acid is expelled, and the product, called quick-lime, is the substance in a state of purity. It is white, or of a pale gray tint, opaque, inodorous, and its taste is acrid and alkaline. When water is poured upon quick-lime it heats, cracks, swells, and a bulky white powder is eltained, called slaked lime. The limpid, colourless fluid, called lime-trater, used as an antacid, is prepared by mixing powdered lime with warm water; and what is termed with or cream of time is merely slaved lime diffused through line water. Lime is used in immense quantities in this country as a manure, and as an ingradient in mortar. In several metallurgic processes it is used as a cheap and powerful flux: it is also employed extensively in soap-making, leather-dressing, dyeing, and medicine, besides many other purposes in common life and the arts.

By 36 Geo. III. c. 110, lime and limestone may be shipped and landed coastwise without any customs document whatever.

LIME, the fruit of a tree (Citrus limetta) which grows in Spain, Portugal, France, and East and West Indies. In appearance and natural qualities it resembles the lemon, differing only in being smaller, and nearly round, with a smooth rind, and the pulp not having such a sharp and powerful acid, but being, on the contrary, it and slightly bitter. The flavour of the lime is, however, reckoned superior to at of the lemon. It is used for punch, sherbet, and other liquors.

at of the lemon. It is used for punch, aherbet, and other liquors.

LIME, or LINDEN, a timber tree (Titia Europea), of which there are several visites; the most valuable being the "common lime," a large, fast-growing, santiful tree, reared in most parts of Britain, but thriving best in rich loam, and warm and rather moist situations. Its wood is soft and weak, but being close aimed, delicately white, and of a uniform colour, it is well adapted for all ght works that are to be partially painted, and then varnished. Possessing, was in a higher degree than the maple, the property of not warping, it is used a cutting-boards, and for the keys of musical instruments; while, from its landing the tool well, it is employed by carvers for most part of their wooden reasments; whence the lime is called, by way of eminence, "the carver's tree." he bark divided into the narrow alips called bast, is in the N. of Europe examinely plaited into ropes, and worked into the mats in which flax and hemp as imported from the Baltic.

LIMITATION, in the law of England and Ireland, is the expiry of a right arough lapse of time. In Scotland, the analogous provision of law is called Pre-

brough lapse of time. In Scotland, the analogous provision of law is called Pre-scription. Perhaps the most important operation of limitation is its creation of a stription. Perhaps the most important operation of limitation is its creation of a title to real property, which it does by conferring a positive right on the possessor, and creating a personal exception against other claimants; but it is only as a bar to claims connected with commercial transactions that it can be here considered. Limitation may either be a bar to a substantive claim, or to a particular means of

pswing it.

By the statutes of Limitations (English act, 21 Jas. I. c. 16; Irish, 10 Cha. I. Sess. 2, a. 6) "All actions of account and upon the case, other than such accounts as seem the trade of merchandise between merchant and merchant, their factors \*\*Convents: all actions of debt grounded upon any lending or contract without specialty . . . . shall be commenced and sued . . . . within six years next after the cause of such actions or suit, and not after." The period of limitation being to run when the obligation is exigible; and so when credit is stipulated it, its currency commences on the expiry of the credit. It applies to bills and Promisory notes, running from the day when they become due. Notes payable demand are held as exigible from the date of their completion, and the limitation begins to run. The exception of "such accounts as concern the trade of mertadise" caused considerable discussion as to whether all merchants' accounts and charges for the price of commodities were intended to be exempt from limitation. But it is now settled, that accounts open and current only are within [the exception of the statute: that therefore, if an account be stated and settled between mehant and merchant, and a sum certain agreed to be due to one of them, if in ch case he to whom the money is due does not bring his action within the limited se, he is barred by the statute" (Sir E. Tomlins). In accounts by tradesmen gainst their customers, limitation runs on each article, so that the creditor can mly recover for those sold within the six years. The currency of the limitation my be stopped and a new period commenced, by such an acknowledgment on the art of the debtor as may suffice to create a new agreement. By the 9th Geo. 1V. 14, to produce this effect, the acknowledgment must be in writing, and it binds may the party making it, and is not pleadable against co-obligants.

LINEN (Du. Lynwaat. Fr. Toile. Ger. Linnen. It. Tela. Por. Panno de linho.

15. Tela de lino. Rus. Polotno) is strictly cloth woven from the fibres of the

ax plant, though the term is now likewise understood to comprehend all kinds f hempen cloth. This manufacture is of the highest antiquity. It appears to are originated in Egypt where the plant is indigenous, and where the nummies re generally found swathed in linen, some of which is stated by Belzoni to be quite as line as our common muslin, very strong, and of an even texture." ittle is known regarding the state or progress of the manufacture among other being takions, or during the middle ages; and the period of its introduction into its country cannot be ascertained. In 1175, flax and hemp were classed in England mong the titheable productions; and for long afterwards the government encourged their growth for the supply of the home manufacture; but the greater part of ar linear was imported from Flanders and the north of Europe until last century, rhen the trade rose into some importance, particularly in Scotland and Ireland. t is, however, only within late years that our linen manufacture can be said to ave become a truly national branch of industry, a distinction which it owes mainly the reduction of the duties on foreign flax and hemp, and the adaptation and

application of the inventions of Hargreaves and Arkwright to the spinning of yarn by means of machinery.

In Scotland, at the period of the Union, the linen manufacture, though the styled "the great national staple," was very trifling, and almost wholly domesis. But a board having been appointed (1727) for its encouragement by means of premiums, and bounties granted on the cloth exported, the trade was in course of time greatly extended, so that in 1800 the quantity stamped for sale by the officers of the board was 24,235,633 yards, valued at £1,047,598, which was exclusive of that woven for domestic use. The operation of spinning,—hitherto altogether performedly women in their own dwellings,—was now in part executed by means of flax mills; and in 1814, some of the mill-spinners became also manufacturers. The subsquast progress of the trade, especially after the reduction of the import-duty on flax in 183, has been most remarkable. This has been more particularly the case at Dundee, now the chief emporium of the linen-trade of the United Kingdom. In 1814, the quantity of flax imported into that place did not exceed 3000 tons, but in 1841 is amounted to 25,865 tons, besides 4181 tons of hemp, the value of the whole being £905,965; while the population of the town increased in the same interval from about 3000 to 63,825. The manufactures of Dundee are chiefly of the coarser kinds; but of the years the spinning of fine yarns has been introduced, a part of which is worse is the place, and the remainder exported. The shipments from this port in the year ending May 1841 amounted to 697,295 pieces cloth, of the value of £1,32,383; and 122,064 cwts. yarn, amounting to £488,256; the former comprising 28,449 pieces sheeting; 137,434 pieces sailcloth; 170,581 pieces sacking and baggis; 79,564 pieces dowlas; 72,315 pieces osnaburgs; and 28,588 pieces sundries. The number of spinning-mills in Forfarshire was stated in 1839 to be nearly 100, of which 41, possessing 1695 horse-power, were situated within the town of Dunde. The weavers often work in their own houses, but sometimes in factories,—the master in the latter case furnis

In Ireland, the linen manufacture first owed its extension to the jealousy of the English, on account of the progress which that country was making in the wools manufacture, in the reign of William III., and who, at their instigation, introduced a series of laws which had the effect of crushing the latter, and introducing the former in its stead. A board was afterwards appointed for its superintendent; bounties also were granted on exportation; and, what was of more important to the Irish manufacturers by the prohibitory duties imposed on foreign lines. The trade in consequence progressively increased. In 1800, no fewer than 31,978,59 yards were imported from Ireland into Britain, besides 2,585,829 yards shipped other countries; in 1825, the exports were, to Britain, 52,559,678 yards, to other countries; in 1825, the exports were, to Britain, 52,559,678 yards, to other countries, 2,533,587 yards. Since 1825, no account has been taken at the custom house of the commercial intercourse between the two islands, which was then placed on the footing of a coasting-trade; but according to a report of the railway comissioners, the shipments from Ireland in 1835 amounted to 70,299,572 yards of the value of £3,730,854. The province of Ulster is that wherein the manufacture is chiefly prosecuted, its principal scat being Belfast; and the cloths woren amoustly of the finer kinds. Spinning machinery was introduced in 1806 or 1866 and in 1839, the number of flax-mills in Belfast was 20, employing 7000 hands. In a proportion of the varm worked up, however, is sent from England.

great proportion of the yarn worked up, however, is sent from England. In England, various branches of the linen trade are carried on in Lancasian and the West Riding of Yorkshire, as well as in Dorset, Durham, and Somers! but that part of the United Kingdom is now chiefly distinguished for the spinning of yarn, a branch which has of late risen into high importance, particularly Leeds, where some of the flax-mills are of the most magnificent description. In 1839, the number was 44; comprising a horse-power of 1259. Of the yarn product a portion is worked up in the town and adjoining district, but the greater parties sent to other places, especially Ireland and France.

We possess no very recent account of the extent of that part of the manufacture which is carried on in factories. According to returns made by the inspectors is 1835, the number of factories then at work was, in England, 152; in Scotland, 176;

and, 25; in all, 347: and the number of males employed therein was 10,395, females, 22,888; total, 33,283, about one-half of whom were young persons 18 years of age.

18 years of age.

indle of linen yarn contains 14,400 yards: it is divided into 24 heers, 48 suts, or 11,520 threads; each thread being thus 90 inches: the bundle of 44 spindles, or 60,000 yards. The quality of yarn is expressed in England res denoting the number of leas or cuts (each of 300 yards) contained in a weight; in Scotland by the number of pounds in a spindle, or 48 leas. Thus, yarn in England is called 1 lb. yarn in Scotland. The range of the qualities derable, but it is seldom spun of greater fineness than No. 200, the quality ar good cambric, though at Leeds it is now produced up to 240.

improvements introduced into the spinning processes have been such, that

rr good cambric, though at Leeds it is now produced up to 240. improvements introduced into the spinning processes have been such, that be length of a pound of yarn of average fineness was in 1813 and 1814 only rds; in 1833, the same weight of average yarn contained 11,170 yards (Porrogress of the Nation, vol. i. p. 269); and, since the year last mentioned, the squality has been carried even to a much higher point, the cost of the sture being at the same time greatly economized. This perfection of our g machinery has not only rendered us entirely independent of Flanders and arts of the Continent for the supply of yarn, of which, so lately as 1827, 4,000,000 lbs. were imported for the use of our weavers, but it has opened up tally new trade of exporting yarn, and has been, besides, as already noticed. irely new trade of exporting yarn, and has been, besides, as already noticed, the cause of that cheapness of our linens, which, notwithstanding the entire of the bounty system, has enabled us successfully to compete with other table shows the progress of our exports since 1820, in so far as we are to furnish details; distinguishing the shipments to the United States and respectively, our principal customers for cloths and yarns:—

_	Linen Ma	anufactur	Linen Yaro Exported.				
Entered by	the Yard.	Small	Total	Exports to	Quantity.	TotalValue.	Exportsto
Quantity.	Value.	Wares.	Value.	Unit. States.	Quantity.	I draft v affice	France.
Yards.	£	£	£	£	Lbs.	£	£
18,077,898	-	_	_		2454	2444	
2,080,185	-	-	-	-	Y 44.5	0.00	4.77
19,986,715			-		****		
5,132,189	2,057,351	71,032	2,128,383	762,713			****
0,287,814	2,120,276	66,146	2,186,422	670,778		****	
7,698,372	1,953,607	52,037	2,005,644	653,298	****		
1,919,963	2,017,776	48,648	2,066,424	725,513			
9,233,892	2,400,043		2,461,704	1,021,696	V11.1		
9,531,057	1,716,084	58,643	1,774,727	414,160	110,188	8,705	6.516
3,232,509	2,097,273	69,751	2,167,024	830,820	935,682	72,006	68,299
7.834.305	2,357,991	85,355	2,443,346	1.047,744	1,533,325	136,312	130,561
7,977,089	2,893,139	99,004	2,992,143	1,564,826	2,611,215	216,635	198,823
2,088,760	3,238,031	88,294	3,326,325	1,687,877	4,574,504	318.772	276,942
8,426,333	2,063,425	64,020	2,127,445	584,597	8,373,100	479,307	401,007
7,195,894	2,717,979	102,293	2,820,272	941,281	14,923,329	746,163	600,806
5,256,542	3,292,220	122,747	3,414,967	1,264,008	16,314,615	818.485	644,144
9,373,431	3,194,827	111,261	3,306,088	975,586	17,733,575	822,876	629,533
0,00,00	0,104,007	111,201	3,356,030	270,000	111100,010	970,840	020,000

les the United States (whose demand, it will be observed, is subject to f fluctuations) linens are largely exported to British America, the W. Indies, rica, especially Brazil, and to France, Spain, and Gibraltar: they also enter argely into our trade with Italy, Portugal, the East Indies, and Australia; all quantities are sent to Germany, Africa, and other parts. The only other as, besides France, to which yarn is sent to any amount, are Germany, i. Belgium, and Italy, though to a small extent in the last case. No foreign re entered for consumption in this country, except certain fine qualities of including pocket handkerchiefs, which are still imported from France. iain cloths are besides brought, though not to any great extent, from Russia ranapy, for re-exportation to the W. Indies, United States, and S. America. ossess no data for calculating the present value of the linen manufacture of ited Kingdom, but do not believe we shall err greatly in estimating its

bounties ranged from id. to lid. a-yard, according to quality and value; and the amount paid was from £300,000 to £400,000. Their abolition, which was gradual, began in the payments ceased on 5th January 1839. [Bountv.] assiderable addition was made to the French duties on linens and yarns by ordonnance, 1843, which, unless retracted or modified, will materially influence our future exports.

annual amount at from £9,000,000 to £9,500,000, or nearly one-fourth that of the

cotton manufacture. [FLAX. HEMP.]

LING, a valuable species of cod (Lota molva, Cuv.), having a slender bedy, usually from 3 to 4 feet in length. Large quantities are caught among the Hebrides, in the Orkneys, and on the Yorkshire coast; in Cornwall and the Scilly Isles; also on the Irish coast. In Zetland, the principal fishing is from May to Aggus; whereas in Cornwall, they are caught in January and February. Besides a portion that is consumed fresh, the fish are split from head to tail, cleaned, salted in brine, washed, and dried: but the demand generally falls short of the quantity cared. The ports of Spain are the foreign markets chiefly supplied. The air-bladders, or sounds, are prepared separately, and with those of the cod-fish are sold pickled. LINSEED (Da. Horrfroe. Du. Lynsaad. Fr. Grains de Sin. Ger. Leinsent. It. Linseme. Rus. Semja lenjanoe), the produce of the flax-plant, consists of small.

It. Linseme. Kus. Semja (enjance), the produce of the max-plant, commiss of small bright, grayish-brown, slippery, elongated bodies, containing a mealy oleaginest albumen, which yields, by expression, oil in such great abundance that the set forms for this purpose, as well as for reproduction, an important article of trade. Linseed is preferred when bright and heavy, and especially that which, when bruised, appears of a light or yellowish green colour, fresh and oily. It is produced only in small quantities in the United Kingdom; but nearly 4,000,000 bashels are new annually imported; therefourthe of which come from Russis. now annually imported; three-fourths of which come from Russia: the remainer is chiefly from Prussia, Italy, and India; but small parcels are likewise broads from N. America, Holland, Sweden, Denmark, Turkey, and Egypt. About capifith of the importations is used in Ireland for sowing, for which purpose the Dutch scale is preferred. [Fig. 8.1] Dutch seed is preferred. [FLAX.]

Dutch seed is preferred. [FLAX.]

In Russia, the great seat of this trade, the crop fluctuates exceedingly, the exports varying from about 40°,000 to 70°,000 Imperial quarters. The principal ports of shipment are Ries and it Petersburg. The chief general distinctions of linseed are those of souring and of crushing set. The former, "says Mr Clark, "is understood to be a select article shipped from Rigs, Wats. Liebau, and Perman, in casks, with official marks warranting the seed to be fresh and fit for coving the latter is of various quality, intended to be used and fit for crushing only, and shipped from siports of Russia, either in bulk, or in mat begs, called 'kools."

"At 8t Petersburg but a small part of the annual supply derived from the nearer flax-distinguarities and is ready for shipment in May, June, and the fore-part of July; for the principal part reaches that market from the middle of July till the end of September, and comprises what said Morshansk and Saratoff linseed, and uses to be of a quality superior to the earlier survise. In shipment is made chiefly in the mat bags above alluded to, which are not paid for separately. The article sells there by the chetvert measure, forming the contents of a kool.

"Contract purchases for toward delivery are made in antumn, winter, and speing, either with the whole price agreed for, or part thereof, most frequently 25 to 50 per cent. paid down cash is advance at once, or by instalments; the remainder being payable on delivery."—(Russie Trefor Assistant): Exports, p. 70.1)

Assistant: Exports, p. 70.1

All the seed not exported before winter is sent to Holland to be crushed for oil.

Linseed-Oil is what is called a drying oil. Cold-drawn, it is greenish-relow, and more viscid than when hot-drawn. Sp. gr. 934. It is one of the chapter fixed oils; and is used in the manufacture of paints, varnishes, and printing

LINSEED-OIL CAKE, the substance which remains after the oil is express tains the albuminous and mucilaginous part of the seed, and is used for fattering

LINSEY, or LINSEY WOOLSEY, a kind of flannel, of which, however, and

the woof is composed of wool, the warp being thread.

LIQUORICE ROOTS (Fr. Bois de reglisse. Ger. Sussholz. It. Legerish). LIQUORICE ROUTS (Fr. Bois de reglisse. Ger. Susshols. It. Legenses the roots of a perennial plant (Glycyrhiza glabra), a native of the south of Escopt but cultivated in England, particularly at Pontefract, in Yorkshire. They are retleng, about an inch thick, flexible, fibrous; of a brown colour, and when free, juicy; taste sweet, and slightly bitter. They are extremely apt to spoil, ask is necessary to preserve them in sand, or in some very dry place. Liquinories rest are an article of the materia medica, and are also in demand by brewers and druggists. They are used both in the form of extract and of powder.

LIQUORICE JUICE (It. Supo di regolizia. Sp. Regalize en bolles o' pastiles), called also Snanish juice, black sprar, or succus liquoritie, is the imprisented into

called also Spanish juice, black sugar, or succus liquoritie, is the inspissated just of the fresh roots just specified; and is imported from Sicily, Italy, and Spain, is cylindrical rolls, covered with bay leaves. It should be quite black, brittle west cold, and break with a smooth glossy fracture, have a sweet taste without easy. reuma, and be almost entirely soluble in water. It is used in medicine, particular, in tickling coughs. The Italian is the best; that from Spain is scarcely marketable. About 8000 cwts. are annually imported, almost wholly from Sicily and Imp. Little or no liquorice juice is made in this country, except in Yorkshire, where 25 extract is prepared under the name of Pontefract cakes.

Refined Liquorice, or rather what is commonly called so, is generally prepared in this country by compounding inferior juice with glue or mucilage. It is in small

cylindrical pieces, not thicker than a goose-quill.

LISBON. [Porrugal.]

LISPOND, a German weight, generally equal to about 14 lbs.

LITERARY PROPERTY may be defined as the produce of intellectual exertion, published to the world, but in such terms and under such conditions that the right of publication and the benefits derivable therefrom are matter of property. The peculiarity of this species of property consists in its untangible nature, which leaves no room for applying to it the ordinary criteria of possession or occupancy, by which physical property is ascertained; and a peculiar code has thus been ren-

by which physical property is ascertained; and a peculiar code has thus been rendered accessary for its regulation. A manuscript or a painting, while the former is not printed or the latter engraved, are each viewed as pieces of physical property, subject to the ordinary rules of possession. It is when copies come to be multiplied for publication that literary property is constituted and brought into existence.

The law of copyright is now embodied in 5 & 6 Vict. c. 45. As all works published after the date of the act (1st July 1842), it extends to the lifetime of the author, and to 7 years after his death; but if these 7 years should expire within 42 years from the first publication, the copyright is to exist till the termination of 42 years from the date of publishing. The copyright of a book published after the thorist death, and after list July 1842, is to exist 42 years, in the person of the proprietor of the first publication, the copyright is to exist till the termination of \$22\$ years from the date of publishing. The copyright of a book published after the author's death, and after list July 1842, is to exist 42 years, in the person of the proprietor of the MS. (§ 3). The same period of copyright is extended to the authors of books published before 1st July 1842, and to their representatives; but publishers who have acquired the copyright of them, hold it only to the extent of the old law (viz. 28 years or the lifetime of the author), unless the author, or his representative heading the copyright, consent to accept the benefits of the act, and enter a minute to that effect in the register at Stationers' Hall, when the remaining copyright shall be the property of such person or persons as in such minute shall be ex-

bailing the copyright, consent to accept the benefits of the act, and enter a minute to that effect in the register at Stationers' Hall, when the remaining copyright whall be the property of such person or persons as in such minute shall be expressed" (§ 4). Where the holder of a copyright after the author's death refuses to give the world the benefit of the work, the judicial committee of the privy examil may grant a license to publish it, on its being shown to be advantageous to the public (§ 5).

Entry at Stationers' Hall.—Proprietors of the copyright of books to be published may enter in the register of the Stationers' Company, the title, time of publication, mans and abode of publisher, and the name and abode of the proprietor of the copyright, or of any portion of it, defining what portion: 5s. is payable to the comment's officer (§ 13). Any person aggrieved by such an entry, may have it cornected by application to any of the courts at Westminster Hall (§ 14). The register may be consulted by any one, on payment of 1s. for each entry inspected. A cartified extract may be obtained on payment of 5s. (§ 11).

Copies to Public Libraries.—To the British Museum, a copy of each book must be sent, on the best paper used in the impression, with all plates, &c., that may be long to it, finished in the best manner, and a like copy of every subsequent edition, if there be alterations. If the work be published within the bills of mortality, the delivery must be within one month—if elsewhere, within three (§ 6). The fallowing libraries are entitled each to a copy of the ordinary impression of every book:—The Bodleian, at Oxford; the Public Library, at Cambridge; the Advomets' Library, at Edinburgh; and Trinity College Library, at Dublin. The book wast be given within a month after any demand in writing by the proper officer of the Stationers' Co., or by a librarian of the privileged library, demanding the copy, the motice being given within a year after the publication (§ 8). The copy for any library may be delivered t act exceeding £5, recoverable either summarily before two justices, or by an ordinary action (§ 10). When entry is omitted, in the case of a book published after the date of the act, the remedies specially conferred by the act for infringement of

copyright are lost (§ 24).

Constitution and Transmission of Property.—The man who projects and composes a book is the proprietor of the copyright, unless he have conveyed it away. A simple method of conveyance is appointed by the act, viz. an entry of assignment in the register at Stationers' Hall (§ 13). The law was formerly in a very doubtful state as to proprietorship, where the author was employed by publishers; and especially in the case of contributions to periodicals and works of reference. It has now been distinctively fixed by the following clause in the new act:

"That when any publisher or other person shall, before or at the time of the pass-

ing of this act, have projected, conducted, and carried on, or shall hereafter project, conduct, and carry on, or be the proprietor of any encyclopædia, review, maga periodical work, or work published in a series of books or parts, or any book whatperiodical work, or work published in a series of books or parts, or any oos west-seever, and shall have employed or shall employ any persons to compose the same, or any volumes, parts, essays, articles, or portions thereof, for publication in or as part of the same, and such work, volumes, parts, essays, articles, or portions shall have been or shall hereafter be composed under such employment, on the terms have been or shall hereatter be composed under such employment, on the terms that the copyright therein shall belong to such proprietor, projector, publisher, or conductor, and paid for by such proprietor, projector, publisher, or conductor, the copyright in every such encyclopædia, review, magazine, periodical work, and work published in a series of books or parts, and in every volume, part, essay, article, and portion so composed and paid for, shall be the property of such proprietor, projector, publisher, or other conductor, who shall enjoy the same rights as if he ware the actual suther thereof and shall have such term of conversed. as if he were the actual author thereof, and shall have such term of copyright therein as is given to the authors of books by this act; except only that, in the case of essays, articles, or portions forming part of and first published in reviews, magazines, or other periodical works of a like nature, after the term of 28 years from the first publication thereof respectively, the right of publishing the same in a sparate form shall revert to the author for the remainder of the term given by this act; provided always, that during the term of 28 years the said proprietor, publisher, or conductor shall not publish any such essay, article, or portions separately or singly without the consent previously obtained of the author thereof, or his assigns: provided also, that nothing herein contained shall alter or affect the right of any person who shall have been or who shall be so employed as aforesaid to publish any such his composition in a separate form, who by any contract, express or implied, may have reserved or may hereafter reserve to himself such right; but every author reserving, retaining, or having such right, shall be entitled to the copyright in such composition when published in a separate form, according to this act, without prejudice to the right of such proprietor, projector, publisher, or conductor as aforesaid. The entry of such works in series may be made at Stationers' Hall, at the commencement of the issue, once for all" (§ 11).

Copyright is declared by the act to be personal property (§ 25).

Remedies against Piracy.—The remedy is by an ordinary action of damage, against any party publishing or selling without license a work belonging to another, or importing copies of it from abroad (§ 15). Where a person pursued for piracy in the present for the property that the present services are the present for the present services. intends to question the pursuer's title, he must send specific notice before trial stating the facts as to composition and proprietorship, on which he founds (§ 16). All actions must be commenced within twelve months after the cause of action has arisen (§ 26). Pirated copies of books become the property of the owner of copyright (§ 23). Any person accessory to importing for sale or hire copies of books in which there is copyright, on conviction before two justices of peace, for the copies of peace, for the copies of the copies of the copies imported. Officers of the copies imported. customs and excise are authorized to seize such illegally imported copies; and,

the recovery of the penalty, £5 goes to the officer seizing,—the remainder to the proprietor of the copyright (§ 17).

It is sometimes very difficult to determine whether a copyright has been infringed, and how far. In the case of books of reference, especially those belonging to the contract seizness in read belonging to the contract seizness. exact sciences,—in road-books, calculation-tables, and almanas, it will draw happen that parties cannot go over the same ground without producing the same result, so that identity is not in every case (as in ordinary literary works) prof of plagiarism. The difficulty, however, is greatly overcome by keeping in rier the principle at the foundation of literary property,—that no man is entitled to make use of the labours of his neighbours for his own behoof. The chief difficulty is such easy roots in the ordinary literary and this roots of the incidents. in such case rests in the evidence of adaptation, and this must often be incidental it will arise from peculiarities in order and method which the plagiarist has been found to have mechanically employed without knowing their application; from the use of exclusive information, to which the plagrarist had no access; and it may even arise in the adoption of the typographical perpose of the concess; and it may

even arise in the adoption of the typographical errors of the original. The mest clear evidence generally obtainable, is the distribution of part of the original with in the printing-office as "copy" to the compositors.

International Copyright.—By a late act, copyright may be secured in works first published abroad, if the publication have been in a country which grants a recording process of the privilege is proclaimed by order in council. It cannot exceed the amount of converted to will be set the amount of the privilege in the country which the set the set of the converted to the country which the set of the converted to the country which the set of the converted to the country which the set of the converted to the country which the set of the country that the country which the country was a country which the country which the country was a country which the country was a count copyright privilege which the acts allow to the publications of this country (§ 1), but

e for any shorter period that the order in council may direct (§ 7). be tor any shorter period that the order in council may direct (§ 7). The he book, name and place of the author, and time and place of first publicated, must be entered at Stationers' Hall, and a copy must be deposited in ish Museum within a time specified in the order (§ 1). No copyright in a st published abroad can be enjoyed in the United Kingdom, except in terms

t, which includes music, maps, charts, and plans (§§ 13, 16).

compositions there is now, by 3 & 4 Wm. IV. c. 15, a copyright as performance on the stage. It extends absolutely to all pieces not printed lished at the passing of the act, and to all that have been printed and d at any time not more than ten years before the date of the act (10th 33), in both cases for twenty-eight years from the date of publication, and luring the author's life. By 5 & 6 Vict. c. 45, above mentioned, the xtended by the act to other literary property is extended to dramatic restions: and it is provided that an assignment for publication of a dramatic not to convey the right to represent it (§§ 20, 21). The penalty for infringethis species of copyright is 40s., or damages to the extent of the sum cleared epresentation, and double costs.

usical Compositions there is a copyright which, by §§ 20 & 21 of 5 & 6

made precisely the same as that in dramatic compositions.

res.—Another late statute (5 & 6 Wm. IV. c. 65) constitutes a copyright y persons who have obtained liberty to attend them, through the payment of by any other unauthorized person. The privilege extends by the statute to

by any other unauthorized person. The privilege extends by the statute to lapriod of copyright, which, at the time the act was passed, was 28 years no mention of this species of copyright in 5 & 6 Vict.

[ARGE (Fr. Litharge. Ger. Glätte), a semi-vitrified oxide of lead, in of small shining heavy scales, or more or less agglutinated masses. It is produced in the purification of silver from lead, and the refining of gold or by means of this metal. According to the degree of fire and state of n, it has a pale or a deep colour,—the one is called litharge of silver, and the harge of gold. Litharge is employed in medicine, and by potters, glasspainters, and others. About 500 tons are annually exported, chiefly to wand Russia.

y and Russia.

IUS (Fr. Tournesol. Ger. Lackmus), a violet-blue dye, prepared chiefly and from a lichen (Lecomora tartarea), which grows in the Canary and Cape e Islands. It is imported in small cubical cakes, of a dusky blue colour, light, ly pulverized. It is employed to stain marble; also as a chemical test of being reddened by acids, while the blue is restored by alkalis; for this purpose ployed either in the form of a tincture, or of unsized paper coloured with it.

tE a French measure of capacity equal 1 Imp. pint nearly.

tE, the integer of account in the old system of France, is equivalent to 91d.

and 81 livres = 80 francs. Livre is also the French name for a pound

The livre usuel = 1 lb. 1 oz.  $10\frac{1}{5}$  drams avoird.

YD'S, the name of a subscription coffeehouse in London, celebrated on of its being the office of the Society of Underwriters. [INSURANCE, MARINE.] s to the late fire, it was situated in a gallery of the Royal Exchange, since has been removed to the South Sea House. Few or none of the commercial ons of Britain have excited in a higher degree the admiration of intelligent rs. "The establishment of insurances at Lloyd's," says Baron Dupin, addred signal services both to the commerce of the British empire and to other states. The society has agents in most of the principal ports of all the world; it makes public the events, both commercial and maritime, t learns through their means: these accounts are received by the public onfidence which nothing for more than a century has tended to destroy."
oyd's," says Von Raumer, " close to the dial which tells the hour, is one
re interesting here, which tells the direction of the wind, and is connected
s weathercock on the roof. Intelligence of the arrivals and departures of
of the existence and fate of vessels in all parts of the world,—reports from and commissioners resident in every foreign town,—newspapers and from every country, are here to be found, arranged in such perfect and conorder, that the entire actual state of the commercial world may be seen in vinutes, and any of the countless threads that converge to this centre may wed out with more or less minuteness. The whole earth, or the whole Prussian traveller's description refers to the rooms in the Old Exchange, but their gen-acteristics will of course be preserved in the new edifice.

commercial machinery of the earth, appeared to me to be placed in the hands the directors of Lloyd's coffechouse."

In order to become a subscriber to this institution, the candidate must be propor by six members, and afterwards accepted by the managing committee. The roo are open for the transaction of insurance business from 10 a. m. to 5 P. m.

# LLOYD'S REGISTER OF BRITISH AND FOREIGN SHIPPING.

For many years a committee of gentlemen connected with Lloyd's has super tended a registry of the qualifications of ships; which, upon the reports made them by surveyors, are ranked in different classes, and a preference given to employment and insurance, according to the place assigned them. U 1834, the age of the ship was held to be conclusive evidence as to her deteriorations. without reference to original quality or repairs; but this regulation having led the building of ships with little regard to durability, and to the application of pairs as sparingly as possible, the system of classification was in that year thoroug reformed. Ships are now classed according to their real and intrinsic qualities the time of survey; and thus every inducement is presented to build them in substantial manner, and to give them thorough repairs as often as needed. I rules for the guidance of owners are stated in detail in the Register Book. principal are the following :-

principal are the following:—
First CLASS Sups.—First Description comprises all which have not passed a prescribed a provided they are kept in a state of complete repair and efficiency; and they are designated the letter A (§ 33).

The period of continuance in this class varies from four to twelve years, according to the origin construction and quality of the vessel, the materials employed, and the mode of building; is after the expiration of the prescribed period, ships are permitted to remain in the rank, or to restored thereto for a further limited period, on the conditions after mentioned.

If, on the termination of the period of original designation, a shipowner should wish to have ship remain on the letter A, he is to send a written notice thereof to the committee, who is direct a special survey to be held; and if, from the report of such special survey, the ship as appear to be in all respects in a sound and efficient state, and to have preserved her original is unaltered, the committee will continue such ship on the letter A for such further period as a may think fit,—not exceeding, however, one-third of the number of years which had been eriginally assigned (§ 54).

If, at any time before the expiration of two-thirds of the number of years, beyond the period if, at any time before the expiration of two-thirds of the number of years, beyond the period.

ally assigned (§ 54).

If, at any time before the expiration of two-thirds of the number of years, beyond the period which ships may have been originally assigned to remain in the First Description of the Fr Class, an owner be desirous to have his ship restored to that description, such restoration is survey and repairs) will be granted for a period not exceeding two-thirds of the time original assigned for the remaining therein; the same to be calculated from the date of such repairs (§ 5 If, at any age of a vessel, an owner be desirous to have the ship restored to the First Description of the First Class, such restoration (after survey and repairs) will be granted for so long period as may be deemed expedient by the committee, not exceeding in any case the term of secars (§ 57).

Yours (§ 57).

On the same principle of giving every proper advantage to ships which shall be actually prove to be superior of their class, and in excellent condition, ships which have been restored to be class A shall be entitled to an extension of the time; but the term of such extended continues shall be limited to a period not exceeding one-third of the number of years for which the ship may respectively have been restored, without any reference whatever to the period originally signed to them (§ 59).

signed to them (§ 59). Scroud Description comprises all ships which, having passed the prescribed age, but have a undergone the repairs which would entitle them to be continued in or restored to the First Description, or having been continued or restored, and the additional period thus assigned have expired,—appear on survey to be still in a condition for the safe conveyance of dry and periadre carriers; and they are designated by the diphthong Æ: but such of the ships of this class as a found on survey to be of superior description, being fit for the conveyance of dry and periadrigued to and from all parts of the world, are distinguished by an asterisk, thus prefixed, \*£ if & For the purpose of continuing a ship in this class a careful survey is required annually, or othe return from every foreign voyage; but if not surveyed within twelve months after energing the Second Description of the First Class, such ship having been during that time in the respect of

Second Description of the First Class, such ship having been during that time in some port is it.

United Kingdom, the character will be omitted until such survey be held; or, as the case may be she will be allowed to pass into the class E (§ 61).

British North American built ships, and ships built in India, are subject to special rules

British North American built ships, and ships built in India, are subject to special rules classification (§§ 62, 63, 70).

SECOND CLASS SHIPS comprise all found on survey unfit for carrying dry cargoes, but perfect fit for the conveyance to and from all parts of the world of cargoes not in their nature subject sea-damage, and they are designated by the letter E. Subject to occasional inspection, all are continued in this class so long as their condition shall, in the opinion of the committee, estituen thereto (§§ 64, 65).

them thereto (§§ 64, 65).

THERO CLARS SHIPS comprise those in good condition, and found on survey fit for the commance on short ropages (not out of Europe) of cargoes in their nature not subject to sca-dama; and they are designated by the letter 1 (§ 66).

STEAM SHIPS require to be surveyed twice in each year, when a character is assigned to the according to the report of survey as regards the classification of the hull and materials of vessel. That, with respect to the boilers and machinery, the letters "MC" are inserted in Registry Book, when at those periods the owners have delivered to the surveyors the certific of a competent master-engineer that they are in good order (§§ 78, 79).

tower of all classes of vessels are designated by the figures 1 and 2,—1 signifying that the swell and sufficiently found, 2 that she is deficient in either quantity or quality. Thus, 1 " denotes a twelve-years ship of the first description of the first class, with stores well beisently found.

assently tound.

mass of damages to ships is subject to special regulations; but the class of a ship is never
i before communicating in writing with the owner, master, or agent (§ 21-25).

White Lion Court, Cornhill, London. The subscrip£3, 3a. per amum, for which a Register Book and Supplements are delivered annually,
sook for the year 1841-48, there were of class A, 5961 ships; £, 3568; E, 890; I, 54; no
or assigned, 1856; in all, 19,329.

ADSTONE. [Magner.]
AN FUND SOCIETIES, benevolent associations for accommodating the rious poor with small loans. Societies of this kind have been long common sister island; and Mr Inglis, in his "Ireland in 1834," testifies to their Since that year they have, under the protection and regulation of a new standa "Central Loan Fund Board" established in Dublin, been greatly increasen the beginning of 1841, the number enrolled under this Board was 243, which celusive of numerous societies in connexion with a London association termed Irish Reproductive Loan Institution." Of these 243 societies, 215 had made s to the board, showing that in 1840 the amount circulated by them was no an £1,164,046; the number of borrowers, 463,750; the profit, after paying at to depositors and expenses of management, £15,838; deducting from which of 17 societies, £361, left of net profit, £15,477. A few of these societies of the nature of Monts de Piété, but in general they are petty banks, and on the profit of the profit the post the profit of ng on deposit the small savings of one class, and lending them out to another is; each individual borrower giving two joint-securities. Sometimes funds issed by deposits from the gentry, free of interest, but more commonly on ures bearing 5 or 6 per cent. The managing committee is formed of the it clergy and others, who act gratuitously; and the net profit is appropriated is a dispensary, school, clothing and fuel for the poor, or supplying indigent is with seed at prime cost. The general tendency of these associations appears o engender and foster habits of industry, sobricty, and punctuality; "and ard are of opinion that the prosperity of the system is in no small degree itable to the societies being upheld by their own resources and exertions." fuller account of the working of the system, we must refer to the annual s of the board presented to Parliament. ng on deposit the small savings of one class, and lending them out to another

angland, these societies are mostly confined to the metropolitan district; and counts laid before Parliament in 1841 by Mr Pratt, the barrister appointed ify the rules of savings banks, show their number on 31st December 1840

been only 45; the amount circulated in the previous year, £67,711; and mater of borrowers, 11,438. Neither the English nor the Irish accounts the proportional amount of the loans repaid by the securities.

Irish societies are regulated by the act 6 & 7 Wm. IV. c. 55, as amended by Vict. c. 78. These acts provide for the establishment of a Central Board in 2; the revision of the societies' rules by a barrister; the limitation of loans to the stability of the security of the societies and the interact to 64 a pound for 20 weeks; the amountment ) at one time, and the interest to 6d. a-pound for 20 weeks; the appointment sers, managers, and trustees; the exemption of documents from stamp-duty; covery of the loans before justices; and a variety of other rules as to their my, safety, and good order. In England, the regulating statute is 3 & 4 Vict. which contains provisions somewhat similar; allowing, however, a loan of one individual, and limiting the interest to 5 per cent.

loan society system is not practised in Scotland. BSTER, a long-tailed crustaceous animal (Astacus marinus) found in abundwhence large quantities are brought to London: the number annually sold at gagate is nearly 2,000,000. They are caught by traps or pots made of twigs, with garbage; also by baited nets; and in some countries by torch-light. he aid of a kind of wooden forceps. In summer, when they deposit their they are found near the shore; in winter they are seldom taken in less than 15 fathoms. A sizeable animal is from 1 to 2 lbs. in weight.

Absters must be taken on the coast of Scotland between 1st June and 1st September, under thy of 25 for each offence; 9 Geo. II. c. 33, § 4. h lobsters, however taken or imported, may be landed in the United Kingdom without entry, or warrant; 3 & 4 Win. IV. c. 52, § 2.

CKS (Fr. Serrures. Ger. Schlösser. It. Serrature. Por. Fechaduras. Sp. Corraduras) are in this country principally manufactured at Wolverion in Staffordshire; but a large share of the trade is likewise possessed by



these are first recorded. It also contains the state of the weat currents, position of rocks or shoals, seeing or speaking other vess all matters relating to the ship's place, not only for present cor matter of intelligence, or of evidence in case of future inquiry. distance run, computed from the log-book, termed by seamen den nishes an approximative estimate of the ship's position, which is until an opportunity is afforded of taking observatious of longiti or of approaching land. Men-of-war steamers keep two log-bool

ship's log, and an account of the engine.
LOGWOOD (Fr. Bois de Campèche. Ger. Blauholz. It. Cam de Cumpeche), a dyewood obtained from the Hamatorylon Camp which grows in Campeachy and Jamaica, especially the former, finest wood is procured. It is hard, heavy, of a deep orange castringent taste, and peculiar odour; and is brought to us in billets, which are afterwards reduced to chips. Logwood is exte for compound colours, but its chief use is for blacks, and certain an extract from it is also used in medicine. From 25,000 to 30,0 ally imported,-nearly one-fourth of which, however, is re-exp

Prussia, and other parts of northern Europe. LOMBARD, a bank for lending money on pawn.

LOSS, [INSURANCE, MARINE.]
LOTTERIES, PUBLIC or STATE. The first English lottery
1569, for the benefit of the harbours and other works. Licenses for were afterwards occasionally granted; and in 1694, state-lotteries in aid of the finances. The principle upon which the public lo ducted was that of selling a certain number of chances or tickets by lot a part only of the money collected among a small numb holders. The immorality of the government in thus encouraging bling among the people, and misleading them from those habits dustry essential to the prosperity of a commercial nation, soon I and in course of time was forced upon the attention of Parlian Committee of the House of Commons reported, " that by the effe even under its present restrictions, idleness, dissipation, and pove—the most sacred and confidential trusts are betrayed,—domest stroyed,—madness often created,—crimes subjecting the perpetr the punishment of death are committed,—and even suicide itself is fully appear by the evidence submitted to the House."—" No mode appears to your Committee so burdensome, so pernicious, and s Notwithstanding this just denunciation, government persisted in quarter of a million annually by contributions which, to use the : M. Say, were in most cases taken "from the bread of misery, if r of crime," until 1823, the year when the last act was sanctioned lattery-tickets. This act likewise contained provisions for the "

LUC LUB 457

, vol. iii. p. 249). Lotteries are also (or were lately) sanctioned for public

bes in several parts of the United States.

BEC, one of the Hanseatic states, consists of a town and small territory, hiefly at the mouth of the Trave, between Holstein and Mecklenburg. Area, ing detached lands shared with Hamburg, 130 sq. miles. Population, 46,500; the city being 26,000. The government is vested in a senate and house of

ity is clean, cheerful, and pleasantly situated, in lat. 53° 52′ N., long. 10° 41′ E., on an as between the Wakenits and Trave, about 10 or 12 miles from the mouth of the latter, I Travemunde, its port, with which it communicates by means of lighters and steamers, he by no means so important as formerly, it still may be considered a thriving town. It s various small manufactures, a considerable share of the carrying trade in Russian prod an extensive transit trade, particularly with Hamsrao, distant only 36 miles, with 3 is connected by means of the Trave and a canal. Exports, chiefly corn. Imports, wines and silks, British manufactures, and colonial produce. From Travemunde steam-sall regularly for Petersburg, Copenhagen, and Stockholm.

#### MEASURES, WEIGHTS, MONIES, DUTIES, &c.

ures and Weights.—The ell of 2 feet = than formerly with the Hanse Towns. It is dated ap. inches.

London, August 3, 1841.

Art. 1, Provides that all British vessels enterap. inches. thm of 20 viertels, 40 stubgen, or 80 kan-

ism of 20 viertels, 40 studgen, or 80 kan-187 Imp. gallons. set of wheat or rye of 8 dromts, 24 barrels, cheffels = 11-04 Imp. quarters: the last similarly divided, = 12-95 do. senter of 8 lisponds or 112 Lubec lbs. = the avoid 1 and 100 libbec lbs. = 106-98

hs. avoird.; and 100 Lubec lbs. = 106.85 strd. Gold and silver are weighed with

see a world; and silver are weighed with ogne mark of 3608 troy grains.

y.—Accounts are stated in marks of 16
gs. each of 12 pfennings Lubec currency.

The mark, valued at the rate of 34 to logne mark weight of fine silver, is equal.; and 16 mark. 112 schill. = £1. The totalins 3 marks. Foreign exchanges are ted through the medium of Hamburg, is banco, the agio on which, compared ibec currency, is usually about 32 per cent. see.—The public revenue is about 3750,000 the debt in 1836 amounted to 5,500,000 the total three total th

CCA, an Italian duchy, situated on the W. coast, immediately N. of Tuscany. 420 square miles; population, 168,198. The capital, which bears the same has a population of 24,092. Government, an absolute monarchy.

has a population of 24,092. Government, an absolute monarchy.

sountry is naturally divided into the Apennine region; the valley of the Serchio, including bly cultivated plain of Lucca; and the coast district, in part marshy, but producing good.

Owing chiefly to the minute subdivision of land, there are no fewer than 25,000 pettors, and from this circumstance the country is the most densely peopled of Italy, and of Europe. The Lucchese are, however, industrious and shrewd; and many of them emio foreign lands, where they work as stucco-image and plaster-cast makers. The duchy, mainly agricultural, possesses a few manufactures of silks, woollens, cottons, linens, paper, a. Its commercial intercourse is principally with Tuscany, especially Leghorn, between bases and the town of Lucca, by way of Pisa, a railway is in progress. Exports, mostly olive-best in Italy), with silk, timber, chestnuts, and fish. Imports grain, seeds, wines, spirits, hemp, flax, cottons and other manufactured goods, tropical produce, salted provisions, and a. "The export trade," says Dr Bowring, "is about four millions of france (£160,000); of amounts to 800,000 fr. and that of fresh fish gives to the district of Viareggio an annual \$50,000 fr. The imports nearly balance the exports; but considerable quantities of butter the duchy in payment of articles, of which (from their not being charged with export so account is kept at the customhouse."—(Report on Italian States, p. 66.) The only port agglo, which possesses a roadstead frequented by consting-vessels.

## MEASURES, WEIGHTS, MONIES, &c.

news and Weights.—The woollen braccio | but the pound "peso grosso" = 11 Leghorn | Imp. inches; the silk braccio = 22.8 lbs. = 8.234 lbs. avoird.

nebes; 4 braccia = 1 canna. The oil | Money.—Accounts are generally stated in Luc-

Art. 1. Provides that all British vessels entering the Hanseatic ports from countries not the
dominions of Britain, shall not pay other or
higher dues than are exigible on Hanse vessels in
similar circumstances; and the duties on their
cargoes shall be the same as if such cargoes had
been in Hanse vessels. On the other hand

been in Hanse vessels. On the other hand

Hanse vessels from Hanse ports shall be admitted

The on the size of 80 fasci. The own stage = 1 canna. The one of 12 canna. The own measure is the paper of 20 fasci. The wine measure is the paper of 20 fasci. The corn stage = 3 canna. The wine measure is the paper of 20 sold, each of 12 canna id lira. Payments are made chiefly in the monoy of Turn barile of 20 fasci. The pound = 5213; troy grains; equal to the Leghorn pears of 8 reals. Foreign

exchanges and the usances of bills are regulated entirely by the custom of Leyhorn.

Tradesmen sometimes reckon in gold crowns:

Indexens sometimes reckon in gold crowns:

In gold crown = 7½ lire.

The gold crown = 7½ lire.

Principal Duttes.—Cotton and linen manu-

LUGGER, a vessel with two or three masts, up and down which lug-sails are made to traverse, so that they may be readily set or taken in without going aler. Slight, quick-sailing craft of this kind were used as privateers by the French in the last war. On the E. coast of England strong-built luggers are much employed

in the herring and mackerel fishery.

LUMBER, a term applied, chiefly in America, to timber through all its preparatory stages, from its growing in the woods until it be put into the hadd of the artificer for the purpose of being worked up. It occurs principally in the form of scantling, deals, inch-thick boards, clap-boards, shingles, staves, and hoose. Varieties of pine constitute the great bulk of what is usually denominated lumber

in British America.

LUSTRE, a plain silk and worsted fabric, similar to poplin.

LUTESTRING, a plain, stout, silken fabric, forming, with gros de Naples, which indeed it is merely a fine kind, "the staple of silks."

LYCOPODIUM, an inflammable powder used in fireworks, obtained from a common moss-like plant of the same name.

## Μ.

MACAO, a Portuguese settlement in China, lying in lat. 22° 12' N., long. lls' 34' E., on the west side of the entrance of the Canton river, on a peninsula project ing from a small territory separated from the continent by river-channels. Creuit about 8 miles. Population said to be 30,000, mostly Chinese. It is jointy ruled by Portuguese officers and a Chinese mandarin,—the latter possessing between, all the real power.

ever, all the real power.

This place was granted to the Portuguese in 1586, in return for assistance afforded by the against pirates that had infested the coast; and it was at one time the centre of their intercurs with China, Annam, Siam, and Japan; but having suffered from that supine sloth which is involved all their Eastern empire, its trade is now quite inconsiderable. Of late, its chief rather sole importance has been derived from its containing the dwellings of the Europeans trade; with Canton, at which place they are only allowed to readed during the tea-seance. Even at Macathe Portuguese and other strangers are jealously watched by the Chinese, who have a fortist barrier across the isthmus, beyond which foreigners are not allowed to pass. A ground rest doubtes per annum is paid for this settlement by the Portuguese to the Chinese government, which besides, levies a duty on the shipping. [CERMA.]

MACCARONI is composed of wheaten flour, flavoured with other articles, worked up with water into a paste, to which, by a peculiar process, a tubular @ worken up with water into a paste, to which, by a peculiar process, a tubular of pipe form is given, in order that it may cook more readily in hot water; that of smaller diameter than maccaroni (which is about the thickness of a goose-quil) is called vermicelli, and when smaller still, fedelini. The finest is made from the flour of the hard-grained Black Sea wheat. Maccaroni is the principal article of food in many parts of Italy, particularly Naples, where the best is manufactured, and from whence also it is exported in considerable quantities. In this country macrangiand vermicelli are sometimes used in some caroni and vermicelli are sometimes used in soups.

MACE (Du. Foely. Fr. Macis. Ger. Muskatenblüte. Por. Marcis), a spectromposed of the membranous tunic or covering investing the black shell in which the nutmeg is contained, and is first disclosed on the fruit ripening and burning in the state of the s When good it is thin, flexible, oily, of a bright reddish-yellow colour, the spicy odour of the nutmeg, but more pungent; and an aromatic, bitteria, acrid taste. That which is brittle, pale, and of little smell or taste, is to be avoided. Mace, though chiefly used for culinary purposes, is occasionally employed medically as an aromatic and stimulant. About 20,000 lbs. are annually entered for

home consumption. [Nurmed.]

MACHINERY for cotton-spinning and weaving is constructed on a great scale at Manchester; flax-mills at Leeds; marine steam-engines at Glasgow; and woollen and lace machines, locomotives, and an innumerable variety of other articles, at many places in Britain. We possess no means of computing the total extent of these manufactures; but in a late Report by a Committee of the House of Commons on the exportation of machinery (Par. Paper, 1841, p. 230) it is estimated that in eleven towns in Langachine them. ated that in eleven towns in Lancashire there are 115 mechanical establishments,

we of capital invested, £1,515,000; and of horse-power, 1811; the whole of employing 17,382 hands. The trade owes its origin mainly to the discount of Hargreevee, Arkwright; Crompton, Watt, and Cartwright; and it is almost wholly by the demands created in different branches of industry by entors, and others in the same walk, within our own country, as the exist machinery (excepting engines and common mill-gear) has from an early employed prohibited, or restricted within narrow limits, with the view ting the home manufacturers. This began in 1696, by the prohibition of cking-frame; other acts were passed in 1750 and 1774; after which the ppears to have been in much favour, as prohibitory acts then followed as with great rapidity, and descending in some cases to very trifling obbe existing enactments will be found under the head Cusroms Regulate 4 Wm. IV. c. 52, § 104); but, in pursuance of the recommendation of a metary Committee in 1825, a discretionary power of relaxing the law was in given to the Board of Trade, upon whose report an export-license (subject \$2, 2s.) is issued by the Treasury. The former decides upon each apto export according to its merits; and the rule adopted is described by Hume, their former secretary, as follows:—"The license is freely given recesses that are merely for dressing and preparing the fibrous substance, ton, flax, or silk; that while this substance remains only as a quantity of wool, the prohibition is kept back and not allowed to set that in the case of any machine which once takes the very first move-the dividing of this substance preparatory to the spinning, the prohibition strictly enforced, and no license ever given. The retained part, therefore, hich applies to the spinning or the dividing of the substance for the purspinning; the handing it over, as it were, to a spindle to be spun."—

licy of still farther opening up the export-trade has been much discussed, ecially since the Report of the Committee of the House of Commons in his committee did not state any opinion upon the subject; but they laid arliament a mass of evidence, adduced from experienced customhouse manufacturers, and engineers, which renders it no longer doubtful that unds and fences" by which the shipment of machinery is restrained, are futile and unnecessary, but hurtful. It is shown to be impossible to pre-illicit exportation of the forbidden kinds, more especially of the important hich are almost all of a minute description, and in separate pieces, such as spindles, and rollers; further, that the prohibitory system, serving as a foreign machine-making, has tempted capitalists to embark in the trade; jum, and many parts of Germany, France, Switzerland, and the United ow abound in machine-factories, full of British tools, superintended by vorkmen, and supplied early and systematically with drawings, models,—machines, as may be deemed best, of all new and improved apparatus; a means the mechanists of those countries—Belgium especially—not only a most departments the home demand, but are beginning to export to not to S. America. In this way British inventors are compelled either to rks abroad, or to enter into engagements with existing establishments for ly to the Continent of their prohibited inventions, and enormous loss is on the field of labour of this country, which, but for these restrictions, om its natural and acquired advantages, have been the machine-shop of 1. It is likewise shown that many other facilities besides the possession ved machinery, require to be blended and enjoyed by foreign manufacturers—sy can rival those of Britain; such as highly skilled, steady, and perartisans—minute subdivision, with at the same time combination and ness of labour—contiguity of manufactories to the machine-shops, and the age of ideas thereby occasioned—the proximity of a cheap and plentiful fuel and iron—the best markets for the

is in 1825, £212,420; in 1830, £208,767; in 1835, £307,951; and in 1840, This last sum included £294,148 for steam apparatus sent principally e, Germany, and other parts of the European continent, and to India; for all kinds of mill-work and machinery allowed to be exported by law, generally to most parts of the world; and £71,244 for machinery exported sense, and sent chiefly to Germany, Russia, Belgium, and France. The importation of foreign inventions is encouraged by the allowance of a patent

for a limited time to the first user.

MACKEREL, a fish (Scomber scombrus) well known for its beauty and its intrinsic value as an article of food. It is caught on some parts of our coast in every month of the year, but those taken in May and June are generally preferred. They are found in abundance on the south and south-east shores of England; and the mackerel season at the various fishing towns is one of great bustle and activity. They are plentiful on the Devonshire coast, and swarm in West Bay about June. On the Hampshire and Sussex coasts they generally arrive in March. At Lowe-stoff and Yarmouth, the great harvest is in May and June. Their ordinary weight is about 2 lbs. each. The largest are not considered the best. They require to be eaten very fresh, as they soon become unfit for food; and on this account they are allowed to be cried through the streets of London on Sundays,—a practice which

has prevailed since 1698. During the season, about 100,000 are brought to Billinggate in one week. A last of mackerel is 10,000.

MADAGASCAR, a large island lying between lat. 12° and 25° 45′ S., about 240 miles distant from the E. coast of Africa, from which it is separated by the channel. of Mozambique. Area, about 225,000 sq. miles. Population vaguely estimated at 5,000,000, composed of numerous tribes, one of which, the Ovaha, exercises a nem-

inal sovereignty over the whole.

MADDER (Du. Mee, Krap. Fr. Alixari, Garance. Ger. Krapp, Färberröhe. It. Robbia. Sp. Granza, Rubia), a cheap, durable red dye, obtained from the rost of a trailing plant (Rubia), cultivated in Alsace and Provence in France, especially near Avignon, in Dutch Zealand, Asiatic Turkey, and in Italy; from which places it is largely exported. The Turkey and Provence madder is procured from the variety termed Rubia peregrina; the remainder from the Rubia tinctoria. The substance contains at least two distinct colouring principles, a fawn and a red; yielding two tints, namely, madder-red, which contains the whole of the colouring matter, and Turkey-red, the superior brilliancy of which arises from the red pertino being alone preserved. Madder is extensively used for dveing calical lines. tion being alone preserved. Madder is extensively used for dyeing calico, lines, and woollen cloth, and in the preparation of madder-lakes. The roots are taken up at the end of September and kiln-dried. The best are about the thickness of a goose-quill, semi-transparent; when broken, of a reddish colour, verging toward purple, possessing a strong smell, and having the bark smooth: a yellow hue indicates inferiority. The importations from Turkey (via Smyrna) and Italy consistentirely of the roots in their natural state; but the whole of the Zealand madder, and the greater part of the French, is shipped in the state of powder. In Zeahad previous to grinding, the roots are carefully assorted: the interior bright part of the finest makes *crop*-madder; *ombro* is prepared from good roots not peeks; gamene is the ordinary powder; and *mull*, made from peelings and refuse, is an inferior sort used for cheap dark colours. In France, it is prepared nearly in the same manner. Madder may be preserved a long time, but being injured by mossure, which it readily absorbs, it should be kept in a dry place.

The importations of this commodity for home consumption have been doubled within the last ten years, and now rather exceed 200,000 cwts.; about one-half being in the form of powder, and the remainder the roots in their natural state. The former is brought wholly from France and Holland; the latter principally from Turkey, and in smaller quantities from Italy and France. Small parcels of madder are also brought from Spain. [MUNJEET.]

The following extract from the London Price Current of February 1842, gives a comparative view of the estimation in which the different kinds are half in the

comparative view of the estimation in which the different kinds are held in the

British market:—

Mudder Roots.—Turkey, £2, 9s. to £2, 10s. per cwt.

Mudder.—Dutch, crop. per cwt., £3, 5s. to £4, 10s.; Ombro, £2, 8s. to £3; Gamene, £1, 18s.

to £2; Mull, 7s. 6d. to £1; French, £2, 10s. to £3, 5s.; Spanish, £1, 8s. to £1, 15s.

MADEIRA, a fertile and beautiful island belonging to Portugal, lying about 450 miles W. from the coast of Morocco. Area, 300 sq. miles. Population, including Porto Santo, about 112,500. Funchal, the chief city and port, pop. 20,000, is the

residence of the governor of this island and of the adjoining islets, Porto Santo

Madeira consists of one large mountain, with branches rising every where from the sea towards the centre of the Island. The climate is very mild and healthy; the mean temperature of the year not exceeding 63°. Vines form the chief object of cultivation, and large quantities of the wise produced are exported, particularly to England, where its consumption was facilitated by the Methyen treaty (Wine), and to the United States. A tenth part of the whole is taken for taxes; the rest is divided between the proprietor and farmer. The growth of the island was formerly estimated at 30,000 pines, but it does not now exceed 18,000, of which only the better sorts are exported, the remainder being made into brandy for the Braxils, converted into vinegar, or used at home. This decline, attributed partly to the frequency of adulteration, and partly to the preference given to sherry and French wines, has led to a great part of the soil being applied to other purposes. The culture of potatoes and other provisions has been extended on the higher grounds. The planting of coffee has also become very general in the island, and with considerable success. The sugar-came has been tried, but does not repay its expense.

The only port is Funched, in long, 17° 6° W., lat. 32° 37° N., an irregularly built, dirty town, situate in the centre of a large bay. It is strongly fortified, but has no harbour, and the roadstead is not secure, especially in winter. The merchants are chiefly English.

The exports, amounting annually to about £240,000, consist principally of wine, with fruits, dragon's-blood, honey, was, orchit, tobacco, and ship-provisions. The imports are chiefly cottons, woolens, and other manufactures from Britain; sheep, salted provisions, fish, oil, timber, and corn; with tropical produce of different kinds from United States, Portugal, Genoa, and other places. About 50,000 tons of shipping enter the port annually, of which about 3-5ths are British. Measures and Weights in general those of Portugal; but 23 corn alquierres of Ma

MAGNA GRÆCIA WARE, a term applied by customhouse officers to Etrus-

can vases, urns, and other kinds of ancient pottery.

MAGNESIA, a well-known medicinal earth, commonly obtained by burning the carbonate of magnesia, whence it is sometimes called calcined magnesia. It is a white, soft powder, and possesses neither taste nor smell. The carbonate of magnesia is found in a natural state in Piedmont, Moravia, Hoboken in N. America, and in the East Indies, but it is usually manufactured from the bittern of sca-salt works. It is a white, light powder, resembling the pure earth, but possessing only

makes the same part of its strength.

MAGNET, a combination of the protoxide and peroxide of iron. [Compass.]

MAHOGANY (Sp. Caoba), the timber of a stupendous tree, of which there are several varieties, the principal being the Switchnia mahagoni, a native of the West Indies and Central America, and found in luxuriant condition in the rich valleys among the mountains of Cuba, and those that open upon the bay of Honduras. It is supposed to take about 200 years to arrive at maturity. This wood was first introduced into England in the beginning of last century, since which, though costly, it has become the principal timber for furniture and cabinet making, laving entirely supplanted the walnut, formerly in general use for the same purposes. From 20,000 to 25,000 tons are now annually imported into Britain; three-base for which was because from Honduras and the remainder from Cuba and fourths of which are brought from Honduras, and the remainder from Cuba and Hayti.

Hayti.

The timber is best upon the coldest soils and in the most exposed situations. When it grows spon moist and warm lands, it is soft, coarse, spongy, and contains sap-wood, into which some spon moist and warm lands, it is soft, coarse, spongy, and contains sap-wood, into which some spon moist and warm lands, it is soft, coarse, spongy, and contains sap-wood, into which some stage of the choicer sorts, when grown among rocks and much exposed, the size is inferior; but the timber is superior in strength, and the colour is richer. "Since the produce of Jamaica has been early exhausted, there are only two kinds known in the market,—Bay-wood, or that which is got from the continent of America, and Spanish-wood, or the produce of the islands, chiefly of Cuba and Hayti. Though the Bay-wood is inferior to the other, both in value and in price, it is often very beautiful, and may be obtained in logs as large as six feet square. It is, however, not nearly so compact as the other; the grain is apt to rise in polishing, and, if it be not covered by a water-proof varnish, it is very easily stained. It also gives to the tool in carving, and is not well adapted for creamments. Spanish-wood cuts well, takes a fine polish, resists scratches, stains, and fractures resuch better, and is generally the only sort upon which much or delicate workmanship should be expended.—(Lib. of Ent. Knowledge: Veg. Substances, vol. i. p. 151.)

There are two Rast Indian species, but they are not imported in any quantities into this courty: The S. Jobrikge, likewise a gigantic tree, grows in the mountainous parts of Central Hindostan; its wood is of a dull red colour, hard, heavy, and durable: and the S. chloroxylon, a smaller tree, found in the mountains of the Circars; its wood is of a yellow colour, resembling box.

MAIZE, OR INDIAN CORN (Zea Mays), the most productive, and at the same

MAIZE, OR INDIAN CORN (Zea Mays), the most productive, and at the same time the most unequal in its produce, of all the grains. The ears consist of a cylindrical substance, over which the seeds are ranged in eight or more straight rows, each of thirty or forty grains. The prevailing hue of the corn is yellow of various shades. The produce varies in the same field, according to the season,

from 40 to 200 or 300 for one. Fertile lands usually afford a return of 300 or 400 fold. Maize does not suffer from cold until the mean temperature falls to 45°, and no heat is injurious to it. It forms a principal food in the United States, Mexico, Africa, and some parts of the East Indies. In the East it is considered as an inferior grain, and bears the same rank in relation to rice that oats or barley does to wheat in Britain. A small variety is partially cultivated in the south of Europe; but the attempts made to introduce it into this country have been unsuccessful.

MALACCA, a settlement of the East India Company, extending about 40 most along the shore of the Malay peniusula, by 30 inland. Area, 800 sq. miles. Population, 22,000, chiefly Malays. The town is in lat. 2° 14' N., and long. 102° 12' E; pop. 12,000. The government is vested in a resident, deputy to a chief resident. pop. 12,000. at Singapore.

at Singapore.

Malacca was taken from the Dutch during last war, and restored at the peace in 1815; bat in 1825 it was received from them in exchange for settlements in Sumatra. It is not a place of mod value. The soil is deficient in fertility; and its foreign trade has been supplanted by the two greet emportums in its neighbourhood, Singapora and Parwara. The climate is received basing, Fahrenheit ranging only from 72° to 85°. The productions are tin and fruit, with a little gail. Provisions are cheap. Large ships anchor about 14 mile from the town.

Measures and Weights.—The covid = 183 lmp. inches. The Malay pecul of 100 cattles = 18 lbs. avoird.; 3 peculs = 1 bahar; the last of 50 measures or 500 gantons = 29 cwts. avoird. sandly: the covan of rice or salt is 40 peculs; the kip of tin is equal about 403 lbs. avoird. Gold and alware weighed by the buncal of 632 troy grains. Money accounts are stated in Spanish defines of 100 cents, which form the general currency of the "Stratts." A variety of Indian and Butch coins are also in circulation.

MALT, barley-corn which has been subjected to artificial germination, and the dried in a kiln, processes by which its faring is mellowed or sweetened, and so ted for the purposes of the brewer. [BEER.] The first operation is that of steep ing the grain in water, when it absorbs moisture, softens, and swells; it is the subjected to couching and flooring, by which it becomes warm and sweetens, and swells; it is the sweetens, and swee germination is allowed to proceed until the acrospire, or rudiment of the future stalk, is ready to burst the shell, at which stage it has acquired its maximum saccharification. It is then kiln-dried at a low or high heat, according as it is wanted to be pale, amber, or brown. The pale or amber malt, the only kinds which yield the saccharine or fermentable extract, should, when good, be compact but friable, white and mealy in their fracture, of an agreeable somewhat purgers smell, not smoky, and of a pleasant sweet taste. The brown malt is not fermentable. able, but is employed to impart flavour. Besides these there is black or patent make a roasted kind, employed instead of burnt sugar merely to colour porter. Making is not usually conducted during summer, because in hot weather the grain is apt to become mouldy.

The quantity of malt consumed in England has been long very considerable; but it has not increased in a degree proportional to the increase of the population —a circumstance attributed partly to the more general use of tea, coffee, and other beverages, and partly to the higher price of malt liquors arising from the augmented duties on malt and hear and the liquors arising from the augmented duties on malt and beer, and the limited supply to be obtained in this country of fine barley suited for malting. Thus the quantity charged with duty in Englast was, in 1703, 26,754,505 bushels; in 1750, 29,284,786 bushels; in 1790, 21,976,395 bushels; and in 1810, 23,546,346 bushels. Little difference occurred in these quantities multiple late was a whole the supplementary of the country of t tities until of late years, when a stimulus was given to consumption by the reduction of the duty on malt in 1822, and still more by the abolition in 1830 of the less duties, as will be seen by the following table, which shows the quantity of make charged with duty, and the amount of revenue received thereon in various years since 1820, in the different divisions of the kingdom:—

Years.	England.	Scotland-	Ireland.	Total.	Net Dury.
	Bushels.	Bushels.	Bushels.	Bushels.	£
1820	23,884,242	1.182.218	1.793.671	26,860,121	5,088,195
1825	29,572,741	3,925,847	2,706,862	36,205,450	4,384,163
1830	26,500,902	4.101.946	1.959,606	32,962,454	3,436,271
1835	36,078,856	4,459,553	2,353,645	42,892,054	5,499,883
1836	37,196,997	4.903.187	2.287.535	44,337,719	5,699,879
1837	37,692,356	4,583,446	2,275,347	40,551,149	5,216,977
1538	33,023,985	4,419,141	2.262.440	40,505,566	4,932,080
1839	37,826,016	4,360,373	1.744.552	39,930,941	4,845,949
1840	36,653,440	4,397,304	1,406,112	42,456,836	4,983,602
1841		- description .			4000

Of the sixty excise "collections" into which England and Wales are divided, the ten following are those from which the largest amount of malt duty is obtained: Leeds, Suffolk, Bedford, Cambridge, Hertford, Surrey, Grantham, Norwich, Essex, and Lincoln.

The Duty on malt in England was first imposed in 1697, when it was fixed at the rate (reckoned in Imperial measure) of 6440, per bushel; which, in 1760, was increased to 94 Ad.; in 1780, to 1s. 43d.; in 1791, to 1s. 74d.; but in 1792 it was reduced to its former rate of 1s. 44d.; in 1802, it was increased to 2s. 5d.; in 1803, to 4s. 5d.; in 1816, it was again reduced to 2s. 5d.; in 1803, to 4s. 5d.; in 1816, it was again reduced to 2s. 5d., which rate lasted ealy till 1819, when it was raised to 3s. 74d.; in 1822, it was fixed at 2s. 7d. per bushel; since which no alteration has been made.

In Scottand, the duty commenced in 1713, and in Ireland in 1785; and after various fluctuations was fixed, in 1822, in both countries, at 2s. 7d., as in England,—that made from here or bigg, because being only 2s. per hushel.

was fixed, in 1832, in both countries, at 2a. 7d., as in England,—that made from bere or bigg, however, being only 2a. per bushel.

The charging and collection of the duty are regulated by the acts 7 & 8 Geo. IV. c. 52, 53, and 31; Il Geo. IV. c. 17; and 7 & 8 Wm. IV. and 1 Vict. c. 49. By the first-mentioned act every person making malt is required to enter his premises and utensits with the excise. An individual randing in a remote part of any collection, and making malt is olely for domestic use, may be entered as a \$\textit{Depth} \text{month} \text{the distribution} \text{a gauge of each steeping, after which his surveys are not required to be made of cuer than once a-week, until the grain is dried off. If malt he made for private use in considerable quantities, the mean making it course to be considerable. le for private use in considerable quantities, the person making it ceases to be considered a

be made for private use in consequence of the swell of the corn; namely, while the grain is have est? & 8 Wm. IV. and 1 Vict. c. 49, § 9, fixes the following allowances to be made for the herease in the several gauges, in consequence of the swell of the corn; namely, while the grain is in the cistern, or in the couch, or directed to be deemed so, an allowance of 184 bushels per 100; when the grain is on the floor, or on the kiln, after the expiration of 26 hours, if it has been previously gauged, or if it has not been so after the expiration of 30 hours, an allowance of one-half; the duty to be charged on the best gauge.

For the other regulations we must refer to the acts themselves. [Cons.]

MALTA, an island possessed by Great Britain in the Mediterranean, about 60 miles S.S.W. of Sicily. Extreme length, 17½ miles, and breadth, 9½ miles. Area, 25 aq. miles. Population in 1839, 105,456, including 5204 British, and 4661 aliens. The local government is vested in a military commander, who, in legislative matters, is assisted by a council of six persons nominated by the crown.

The S. coast is rocky and inaccessible, but the ground slopes from thence to the N. side, and is laband is in general flat. It possesses no rivers, and few springs; and its aspect is sterile, heast one-half of the whole surface, however, has been subjected to cultivation. It estable pro-About one-half of the whole surface, however, has been subjected to cultivation. The staple process is cotton; the chief other productions are wheat, barley, pulse, fruit, secially oranges, pensions, salt, and cummin seed; but the grain raised is equal only to about one-third of the consumption, and very few cattle or sheep are bred. Imports, chiefly wheat and other grain from the Black See and Sicily; British manufactures; sugar, coffee, and leaf tobacco; live-stock, chiefly from Africa; oil and wine from Sicily and Italy; spirits, wood, coals, and cheese, with a variety of other articles; the whole amounting annually to about £600,000. Exports, cottons, sail-cloth, and yarns of Maltese manufacture; also cabinet-work, gold and silver filigree work, and cut-stons, sagars; with reshipments of colonial produce, grain. British manufactures, and wine; the whole amount being from £300,000 to £400,000. About 1800 vessels annually arrive, having an aggregate burthen of 190,000 tons; of which, however, 650 vessels, burthen 13,000 tons, consist of small cards chiefly trading with Sicily. The Maltese are expert carpenters and active scanner; and shipstifding is on the increase, the vessels being registered as British: about 1600 tons were built in 1839.

Le Valetta, the port, citadel, and sent of government, lies in lat. 33° 84' N., long. 14° 31' E., on the N.E. coat, on a narrow neck of land forming two harbours, the whole of which is defended by stupendous fortifications. The northern harbour is solely appropriated to the purposes of quarantine. The Southern or Grand Port is large, safe, and commodious, running up 14 mile in a E.W. direction; and the shore is so bold that a line-of-battle ship may lie close to it. On the Valetta side, it is one continued line of wharfs for the accommodation of merchantmen. Popula-

New converse is and the above is so bold that a inte-or-nation ship has been continued line of wharfs for the accommodation of merchantmen. Population, including the three districts of Cospicus, Vittoriosa, and Sengica, on the opposite side of the harbour, about 50,000. Provisions are abundant and cheap, and water is supplied from tanks. The climate, though warm, is in general salubrious, especially between October and May. The "strong of the warm of the mostly prevails in September, is oppressive and enervating; though the "gregale," or N. E. wind, in winter, is that which blows with the greatest fury. Maits was a place of great importance during last war, having become the emprium of that commerce which was abut out from the Continent by the operation of the Berlin and Milan decrees; but it received a sudden interruption from the plaque, which broke out in 1813; and the commerce which was a site of the principal of the continent by the operation of the Berlin and Milan decrees; but it received a sudden interruption from the plaque, which broke out in 1813; and the commerce regulations afterwards maintained in Italy and France on vessels arriving from the bland, operated for a long time most prejudicially to trade. In 1826, these restrictions were repealed. More recently, Valetta has been made a free port,—a circumstance which, joined to its being the principal British naval station in the Mediterranean, as well as the most advantageous point of readexvoxa for steam-vessels plying between Italy, France, and England, and the Levant, to supply themselves with coals, render it of great importance both in a political and commercial view. The island, it may be observed, likewise promises to become an extensive entrept for the corn of the Black Soa and Mediterranean, no less from its central position than from its certicaltori, which being excavated in the rock, are admirably adapted for the sensive entrept for this corn of the Black Soa and Mediterranean, no less from its central position than from its certicaltori

### MEASURES, WEIGHTS, MONIES, &c.

Measures and Weights.—The canna of 8 palors wine = 9½ Imp. gallons; the caffiso of oil = mi = 82 Imp. inches, but 3½ palmi are commonly 4½ Imp. gallons; and 2 caffisos = 1 barile of oil. recknowled equal to 1 yard. The salma of land of The salma of soul of The salma of soul cannot be salma of

The cantaro of 100 rottoll or pounds = 1744 a small extent, not exceeding £30.00; while this, avoirdupois, but is commonly reckoned at the coin in circulation is estimated at £150.00.

175. The pound of 12 ounces, used in weighing Bills on London are commonly drawn at 3 and Bills on London are commonly drawn at 3 and

Bills on London are commonly drawn at 3 and 60 days' sight; and the ordinary fluctuations of the exchange are from about 481d. to 5 d. per pers.

175. The pound of 12 ounces, used in weighing gold and silver = 4896 froy grains.

\*\*Money.\*\*—Accounts are kept by the government in sterling, but by the mercantile classes in scudi of 12 tari, each of 20 grant. 2i scudi of 12 tari, each of 20 grant. 2i scudi of 12 tari, each of 20 grant. 2i scudi of which, derived from crown property, £30,500; customs and port dust, £30,400; customs and port dust, £30,400; customs and port dust, £30,500; customs and port dust, £30,500; customs and port dust \$2.000 at \$2.000 at

The importance of Malta began in the 16th century, when it was ceded by Charles V. to the Knights of St John of Jerusalem. In 1798, after a mere show of resistance, it was taken by Nagoton; and in 1800 it was reduced by the United British and Maltese by blockade.

MALTER, a German corn measure, varying in different places.

MALTHA, a variety of bitumen supposed to be inspissated Permolecte.
MAN, ISLE OF, is situated between Cumberland and the N. of Ireland. Are, Alan, 18LE Or, is attuated between cumbers and and the A. or Ireland. Are, 220 sq. miles. Population in 1841, 47,985. It was long held in feudal sovereignty by the Earls of Derby, descending from them to the Dukes of Atholl, from whom it was purchased in 1765; the island retaining, however, most of its peculiar laws. The administration is vested in a governor and council, and the "House of Keps," a self-elected body; the whole forming what is called the Court of Tynwald.

a self-elected body; the whole forming what is called the Court of Tynwald. The island is intersected by a ridge of mountains which run from N.E. to S.W., and many just of the coast are rocky; but there is still a considerable extent of level territory, though no parks very productive, and improvement has been retarded by the division of the land into small luras of late, however, the decay of the herring-fishery has led to more attention being given to agriculture, the advancement of which is facilitated by the quantity of sea-weed little for manner which is thrown upon the shores; while the industry of the islanders has been promoted by a proved fiscal regulations, and their increased intercourse with Liverpoot, Glasgow, and other pacters, since the development of stem-mavigation. The exports consist principally of grain plattors, eggs, lime, lead and copper ore, herrings, linen, and paper, mostly all sent to Liverpoot. Liverpoot, on the S.E. coast, is the only port of consequence.

#### CURRENCY, DUTIES, &c.

Manx Currency is in value ith less than that of Britain,—the British shilling being reckoned at 14 Many pennies, or £100 sterling = £116, 138, 43, Many; but by act of Tynwald of Nov. 8, 1849, all transactions are now held to be in sterling. Measures and weights are now also

sterline. Measures and weights are now also recloned by the Imperial standards. A joint-stock bank has been established, with a pad-inp capital of £30,000.

Th. D. their in Man are in general considerably lower than those payable in Britain. The distinction led formerly to a great deal of smuggling lat this is now checked by allowing only certain quantities of those commedities which had been the subject of the contraband trade, to be imported into the island under a customs license; the subject of the contraband trade, to be imported into the island under a customs license; the subject of the contraband trade, to be imported into the island under a customs license; the subject of the contraband trade, to be imported into Man, and not before charged, 19 per cent.

Exempted from duty: coals, flax, and selving the principal duties, with the quantities of those grows admitted only under license:—

Coffee, 4d, per 16; henry, 1d, per cwt.; British hops, 142, per lb.; foreign squitis (20,000) gallond 4s, 6d, per gall; colonial rum (6),000 MANDATE. [PRINCIPAL AND AGENT.]

cwt.), la per cwt.; hohea tea (70,000 lbs.) 64 CWL1, 13. per CWL; COLIES 128. [70,100 MA; per lb.; green ten (SMR) lbs.), la. per lb.; iobsen (SU,000 lbs.), la. fd. per lb.; wine (77,720 gala.), £16 per tun of 2.32 galla, for French, and £12 per tun other sorts; foreign timber and dash, is

per tun other sorts; foreign timber and dank, we per cent. ad valuers...

Goods from U. K., and entitled to any darback on exportation from thence, and not before enumerated, 5 per cent.; goods from C. K., and not herein before charged, 21 per cent.; goods from any place whence such goods nay be imported into Man, and not before charged, 11

MANDATE. [PRINCIPAL AND AGENT.]
MANDIOC. [CASAVA.]
MANGANESE, a very brittle metal of a dusky white colour, and without either
malleability or ductility. Sp. gr. 8. The substance known in commerce under that name, however, is the peroxide, or black oxide, of the metal. It occurs many in the Mendip Hills in Somerset, and in the counties of Devon and Aberdeen. It is found in a variety of forms; most commonly it is of an earthy appearance, and mixed with other ingredients; but sometimes in crystals of a black colour and metallic lustre. Peroxide of manganese is largely consumed in the manufacture of bleaching compounds; it is also used by potters and glassmakers; and in the

Laboratory it is considered the cheapest material from which to procure oxygen.

MANGEL WURZEL, a species of BEET, used as winter food for cattle, a perpose to which it has been long applied in Germany, though its introduction into MAN 465 MAR

ntry dates only from the end of last century. The plant is nearly of the ration and habits as the turnip; and though the Swedish variety of the teeeds it, weight for weight, in the quantity of nourishment, yet, on good la, the produce of beet is much greater. In Guernsey, crops have been l 100 tons per acre.

GO, the fruit of the Mangifera Indica, sometimes imported from India as. It is kidney-shaped, of a delicious flavour, and contains a flattened stone. re, however, many varieties.

HEIM GOLD, or Similor, consists of 3 parts of copper and 1 of zinc. A. is sometimes added, which, though it may improve the colour, impairs the lility of the alloy. It is from this that the spurious leaf-gold, laces, and these are manufactured. ities, are manufactured.

ILLA. [Philippine Islands.]

IFEST, a document containing a specific description of a ship, her cargo,

sengers; it is signed by the master at the place of lading.

NA, the concrete juice of the manna ash (Frarinus ornus), collected pring Calabria and Sicily. The best, called flake manna, is in oblong, light, pieces, of a whitish colour, and somewhat transparent, with a sweetish, ste, and a weak smell. The inferior kinds are moist, unctuous, and dark-l. It is a mild aperient medicine.

LE, a timber-tree, of which there are many varieties. The common British deer campestre), is a small tree, the wood of which is of little value, except irner, who makes it into cups, bowls, &c. The sycamore maple, called in I the plane-tree (A. pseudo platanus), is chiefly used for coarse work where s and toughness are required. The sugar maple (A. saccharinum), abun-N. America, is so called from the saccharine matter obtained by tapping t in spring, and which in Canada is largely manufactured into sugar; its hard, and has a satiny lustre, but being readily attacked by insects, it is nuch value, except when its grain is waved, and then it is in request for work: the wood of old trees is esteemed for inlaying mahogany, and is

bird's-eye maple.

BLE, the granular limestone, or carbonate of lime, of mineralogists, is a beautiful kind of stone, somewhat translucent, of various colours, and

tly veined or spotted. Sp. gr. 25 to 28.

ar limestone is found in many, if not in most primitive countries; it sometimes forms mustains, but more often occurs in beds. The most celebrated statuary marbles of mess were found in the islands of Paros, Naxos, and Tenos, in the Archipeiago. Parian white, large grained, and considerably translucent. The Pentelicon, taken from quarries main called Pentelicus, near Athens, is traversed by greenish or grayish vein, which is may misse the marble of Carrara has a finer grain and closer texture, and is that lig employed by statuaries; the quarries of this marble are on the eastern coast of the issoes, and are worked on the face of a mountain to the height of about 800 feet. full marbles for chimney-pieces and ornaments are found in various parts of the United is and in other countries. In England, they are abundant in the counties of Derby, Devon, sees, the last being of a green colour; in Scotland, at Assynt, in Sutherlandshire; Ballian Argyllabire; and in the islands of Tiree, Skye, and Jura; in Ireland, in Kilkenny places. The Kilkenny marble is black, and encloses shells of a whithsh colour, which, presents segments of circles. The Cotham, Ruin, or Landscape marble of Bristol, when polished the appearance of a landscape or ruins; it is common in the Val d'Arnowene. The Lumachelli or Fire Marble, found at Bleyberg, in Carinthia, exhibits beausering or red.

ITIME LAW. [Master. Navigation. Seamen. Shipping, &c.] INTERIOR DAW. [MASTER. NAVIGATION. SEAMEN. SHIPPING, CC.]

IK, the name given to a money of account in Hamburg, Lubeo, Denmark,

rway; to a weight, used chiefly for gold and silver, in different parts of the

nt, varying from about 3500 to 3700 troy grains; and to an ancient money

and and Scotland. [Coin.]

tKET, a kind of minor Fair, usually held once or twice a-week in most

for the sale of provisions or live-stock. The following are the principal

s of the metropolis:—

kid cattle-market is held every Monday morning; also, though on a smaller scale, on In Mr Knight's valuable work "London" (vol. ii. p. 325), the sales in 1839 are stated as fol-8,780 cattle, 1,380,280 sheep and lambs, 254,572 pigs, 22,500 calves; and, taking the average; the cattle at 640 lbs., of the sheep and pigs at 96 lbs., and of the calves at 140 lbs., the abor of lbs. of meat is 373,881,712; which, at the average price of 6d. per lb., would be £7,983,216. Smithfield is the only cattle argument at 7d. it would be £7,983,216. Smithfield is the only cattle market a; but large quantities of "country-killed meat" are now sent up by steam-boats and periodically to the carcass-butchers of Newgate and Leadenhall markets. The graders oneign their animals to salesmen, whose drovers meet the country drovers at the outskirts

of London. The salesmen charge 2s. 4d. for each "beast." The city derives a gross revenue of £6000, and a net revenue of £3000 a-year from the market.

A horse-market is held in Smithfield on Friday afternoon; and a hay and straw market on

A horse-market is held in Smithfield on Friday afternoon; and a hay and straw market on Tuesdaya, Wednesdays, and Saturdays.

\*\*Mark Lane corn-market consists of two buildings. The first is a quadrangular paved court, serounded by a colonnade, in which are seats for the corn-factors, who have each a deak containing samples. The second is a splendid Greek Doric building, which was erected in 1838 at aspass of £99,000. The interior consists of the sale-room,—a spacious and well-lighted hall, comprising room are attached to the institution. The chief business is transacted here on Monky, though Wednesdays and Fridays are likewise market-days. [Coan.]

\*\*Billinopade fish-market, situated at the western extremity of the customhouse, is held ship, mackerel alone, however, being allowed to be sold on Sunday. Separate divisions are assigned as each kind of fish. From 4000 to 5000 fishing-vessels are annually entered at the customhous The cargoes are consigned to an intermediate class between the fishermen and the restail design, termed salesmen, who alone have stalls in the market, and who are obliged by the regulations to fix up in a conspicuous place a statement of the kind and amount of their stock. Their sale begins at 5.a.m., on the ringing of the market-bell, except that for oysters, which does not comments t 5 A. M., on the ringing of the market-bell, except that for oysters, which does not com

till 6 o'clock

MARL, a mixture of limestone and clay, produced by the decomposition of shells in bogs and standing water. It is of a yellow or reddish-gray colour, and falls to pieces on exposure to the air. It exists in many parts of the United Kingdom, and is much used as a manure

MARMALADE, a confection generally made of oranges boiled with sugar. MARSH-MALLOW, a perennial indigenous plant common in marshes near the sea, but in some parts of the Continent cultivated for its root, which is used in medicine for all cases in which emollient or demulcent substances are required

The root is about the size of a finger, white, and carrot-shaped.

MASLIN, a mixture of rye and wheat. It is very extensively grown in Durham. where bread made of this compound is in general use. It is mixed in all protions, from a of wheat to a of rye, and from a of rye to a of wheat, according to

MASSICOT, an oxide of lead prepared from the dross of the melted metal. It is of a pale yellow colour, and is used as a pigment.

MASTER or CAPTAIN OF A SHIP is the person put in charge and emmand of a ship during her voyage. The master of a British ship must be of the class of persons pointed out by the act for the encouragement of British shiping (3 & 4 Wm. IV. c. 54, § 16). [NAVIGATION.] The master is an agent [PRINTEL AND AGENT], with ample powers to represent the owners in the management of the concerns committed to him. They are liable for such engagements as he may used. concerns committed to him. They are liable for such engagements as he may into for the necessary and usual employment of the ship, and for such acts at may do in his character of master within this limit. If the owners themselve appear, and make a special contract regarding the service of the ship, the master cannot substitute another on his own authority. Where the authority of the master is questioned, the law on the subject will generally be influenced by the custom of merchants. Charter-parties [which see] are generally the sole act of the owner themselves; but the master may be empowered to enter on a charter-party, and we have the content of the custom of the c bind the owners; and when he is abroad, this right is inherent in his office. case of a general ship, the owners rarely interfere to regulate the engagements with the particular merchants who furnish the cargo, and they are undoubtedly bound by every engagement made by the master relative to the usual employment of a vessel. When the master binds the owners to repay money borrowed to access plish repairs, or the price of repairs, stores, and provisions, he becomes, in the triplace, himself personally bound, unless he, in express terms, confine the obligation to the owners. "But such a contract made by the owners themselves, or under to the owners. "But such a contract made by the owners themselves, or we circumstances which show that credit was given to them alone, gives the credit no right of action against the master" (Shee's Abbot, 115). To render owners liable,—when supplies are furnished, they must be reasonably proper for occasion; and when repairs are undertaken, they must be necessary. The generation which the master should act is, to restrict himself to those obligations which a prudent owner would himself incur in the circumstances. "The creditor is reasonable to the control of the con quired to prove the actual existence of the necessity of those things which given to his demand. The authority of the master is to provide necessaries; if, there a person trust him for a thing not necessary, he trusts him for that which it is within the scope of his authority to provide" (Abbot, 120). If the master expension money of his own for such purposes, he is entitled to demand repayment. In a home port the authority of the master to incur such obligations may be supersed by that of the owners or a shipshusband; but the master's presumed power war

adividuals in contracting with him, unless they are aware of his being so ded. The master may hypothecate the ship, or give the creditor a right to ity over it, for the expense of repairs in a foreign but not in a home port. l has, for this purpose, been held a foreign country in the case of an English [BOTTOMEY AND RESPONDENTIA.] It has been found that the master has no the ship, for expenditure which he may have himself undertaken for repairs, ecourse in the case of his having had to make good obligations incurred on tof repairs (Hussey v. Christie, 9 East. 426). It is the duty of the master, my other agent, to use his own endeavours for furthering the interest of his

ents in the matter committed to his charge; and the greater importance brust calls on him for a corresponding exercise of vigilance and skill as an He is responsible for losses occasioned by his misconduct or blunder.

THEY. INSURANCE. SHIPPING.] There are many statutory regulations to be must attend, in the laws for the collection of the revenue, which will be abridged under the various heads of CUSTOMS, SHIPPING, WARRHOUSING, WA the act for consolidating the laws relating to merchant-seamen (5 & 6 Wm. 19), which will be found under the head of SEAMEN.—(Holt on Shipping,

About on Shipping, 6th edition by Shee, 102-160.)
TER AND SERVANT. The more important of the legal principles conwith this head, and coming within the scope of the present work, refer to tions, obligations, and responsibilities of the parties in their transactions spublic. These will be presented under the head of Principal and Agont; mly remains to give here a brief view of the nature of the engagement and uner in which it is incurred, and the more usual remedies which parties opt when they feel aggrieved. The contract need not be in writing, unless tended to last longer than a year. In the case of clerks, warehousemen, m, and in general all classes of persons who are in the way of being emas permanent members of an establishment, a hiring without condition is g for a year, and to make it terminable at a shorter period, there must be pecialty in the agreement, to show that the parties intended it to be for a time. "By the general understanding on the subject, and without an agreement or understanding to the contrary, domestic or menial servants, hird by the year, are subject to be dismissed or to depart at any time on This notice given by either, or a month's pay by the master " (Burn's Justine on the master of the m atted by local usage. A general hiring at so much per month, or so much sk, is a monthly or weekly hiring; but it is open to proof that the hiring tended to be for a longer period, and that the expression was merely ed in rating the wages. In the case of such hiring by the year, or ensuetudinary period, if the servant continue in his employment after its exparties are held to have contracted with each other again for a like period.

se parties are held to have contracted with each other again for a like period.

sep Provisions.—There are several statutory provisions for regulating the intercourse besployers and smployed, the more important of which only can be here briefly noticed.

the Geo. IV. c. 34, applies to the case of farm-servants, artificers, calico-printers, handia, miners, colliers, keelmen, pitmen, glassmen, potters, and other labourers. In the circes of any such person refusing—if hired by a signed written contract—to commence, or
r there be writing or not) deserting his service, or committing any misconduct, the hirer
sward may complain on eath to a justice, who, on investigation, may abate the workman's
r imprison him for a period not exceeding three months, or discharge him. To facilitate
vary of the wages of such workmen in case of the non-residence of their employers, justices,
complaint, may summon the steward or foreman, award the wages (provided they do not
filo), and on non-payment within 21 days, levy the sum by distress and sale.

\*\*Special\*\* The act for abolishing the truck system (1 & 2 Wm. IV. c. 37) applies to miners,
3, saltmakers, brickmakers, cutters and other workers of metals, Japanners, tanners, and
coollien, cotton, and silk manufacturers. It renders void all contracts where the engagenot to pay in the current coln, or where there is a stipulation as to how the wages are to
It is illegal to remunerate the artificer with goods, and these cannot be set of against
for full wages. Any employer transgressing is liable to a penalty—viz. for the first offence,
fixes £50 or more than £10; for the second, not less than £10 or more than £20; and for
the careeding £100.

if the full wages. Any employer transgressing is liable to a penalty—vis. for the first offence, than £5 or more than £10; for the second, not less than £10 or more than £30; and for a not exceeding £100.

\*\*Note: The content of the first offence, and for a not exceeding £100.

\*\*Note: The final and summary determination of any justice of the peace or magistrate, those jurisdiction the party complained against resides. The disputes which may be so see, 1st, Disputes as to the price of work, whether arising as to payment of wages, hours, laybuy done to the work, delay in finishing it, or bad materials; 2d. Where workmen are at at any new pattern which may require them to purchase any new implements, or after a case, and the parties cannot agree as to compensation; 3d, Disputes as to the dimensions they of goods, "or, in case of cotton manufacture, the yarn thereof, or the quantity and of the wool thereof;" of the quantity and of the wool thereof; at 4th, Disputes regarding the remuneration for pieces of goods of any diseasy length; 5th, Disputes in the cotton manufacture, as to the manufacture of cravats,

shawis, pullicat, roomal and other handkerchiefs, and the number to be contained in a piece; and, 6th, Disputes arising from the particular trade or manufacture, or relative contracts, which cannot be otherwise settled. 5 Geo. IV. c. 96.
[Facros. Principal and Agric. September.] (Acts as quoted. Burn's Justice. Smith's Mercantile L. 333-336. Burlon's Manual of the Law of Scotland, 475-479.)

MASTIC (Arab. Arah. Fr. Mastic. Ger. Mastix. It. Mastice), a resinous exudation from the Pistacia lentiscus, a shrubby tree found chiefly in the island of Scio, of which indeed it is the most celebrated production. When good, it occurs in pale yellow, brittle, transparent drops, of an astringent taste, and light agreeable odour, especially when heated. Such as inclines to black, green, or is dirty, should be avoided. "It forms the basis of several dyeing varnishes, is one of the ingredients used in fumigations, and is considered to be efficacious in promoting a the Turks, Greeks, and all the people of the Levant, who constantly chew it. The women of Scio, Smyrna, and Constantinople, have almost always a piece of it in their mouths."—(Lib. of Ent. Knowledge: Veg. Substances, vol. iii. p. 422.) Upwards of 300 cwts. are annually imported for consumption.

MAT, MATTING (Fr. Nattes. Ger. Matten. Rus. Progoshki), a texture formed of rushes or the bark of trees interwoven, and used for coarse floor-covering. for packages, and other purposes. Mats are imported from various countries, but chiefly from Russia, where a kind called bast mats are manufactured on a large scale from the inner bark of the lime-tree. The matting bags in which sugar is imported from Mauritius have of late years been also much in request; they are made of the leaves of a tree called in that island the racea. Floor and table mats made from rattans and rushes are likewise occasionally brought from China.

MATE, the deputy of the master in a merchant ship. The first mate of every vessel exceeding 80 tons in burthen, and the first and second mate of every vessel exceeding 300 tons, when regularly entered as such, are exempt from impressmen (4 Geo. IV. c. 25, § 7). [SEAMEN.]

MATÉ, YERBA, or PARAGUAY TEA, the leaves of an evergreen, shrubb plant (*Ilex Paraguayensis*), largely consumed in the manner of tea in many part as of South America, where they are the subject of an extensive commerce.

or South America, where they are the subject of an extensive commerce.

The plant grows wild in all the woods bordering the affluents of the Uraquay and Parma, men well as those of the Paraguay from the east, from lat. 24° 30′ northward. The leaves are firms slightly scorched, by drawing the branch itself through fire; they are then roasted, broken down, and packed under strong pressure. The custom of using this herb was derived by the Spaniar-deform the Indians of Maracaya; and it is now general in Paraguay, and even in Chili, Para, and Quito. A pinch of the leaves is put into a small cup of warm water, and the infusion is imbibed through a little tube pierced with small holes in the lower part, which only allow the passage of the water, and keep back the leaves. The same leaves serve for three infusions. Some drink 8 with sugar or lemon-juice, and it is taken at all times. [Paraguay.]

MALIVD on carten variety remains proof in the large.

MAUND, an eastern weight, much used in India.

MAUNDY MONEY, a name given to certain small silver coins distributed by the Queen as alms on Maundy Thursday. [Coin.]

the Queen as alms on Maundy Thursday. [COIN.]

MAURITIUS, or ISLE OF FRANCE, a British colony in the Indian Sea, about 600 miles E. of Madagascar. Discovered by Portuguese, 1505. Possession taken by Dutch, 1598. Abandoned by Dutch and colonised by French, 1715. Became subject to Britain, 1810. Area, 676 sq. miles. Population (1839), 135,1%, mostly negroes, but including about 9000 whites, chiefly of French extraction, and 12,000 Indians. The administration is vested in a governor and council.

12,000 Indians. The administration is vested in a governor and council.

The island is in general mountainous, the land rising from the coast towards the centre; and considerable portion of the interior is composed of an extended table-land. The climate on the elevated plains is very moist, but on the whole the lained is abilitious, and indeed is visited a this account by invalids from India. The chief disadvantage under which it labours is in great exposure to hurricanes. These occur mostly between December and May, a period corresponding nearly with the rainy season. Mauritius is not generally a fertile island, and it is dependent by provisions on India. the Cape, and other places; but in some parts the soil is exceedingly rick and tropleal commodities are produced in great abundance. The spices of Ceylon have been introduced, but not with much success; and since 1825, when the importation of the produce of the island into Britain was allowed on the same footing as the West India colonies, the planters have given nearly their exclusive attention to the sugar-cane, the cultivation of which has since bed revry greatly extended, though it is now supposed to have attained its maximum. In the res 1839, there were under crop 70,292 acres sugar-cane, 3145 maize, 6533 mandioc, 1833 postatoes, 38 coffee, 76 cloves, and 5 nutnegs; and there were exported of staples, 661,239 cwts sugar, 60,32 gallons rum, and 212,639 gallons molasses.

Mauritius is favourably situated for trade; and the last published accounts, those for 1837, stat the amount of imports at £1,034,242: of which, from Britain, £344,730, chiefly cotton manufactures, machinery, mill-work, and carriages, metals, dried provisions, and ale; from Britiah India £281,235, mostly rice and corn; from France, £122,631, comprehending wines, live-stock, spirassilks, cabinet wares, &c.; from Pondicherry, £73,872, chiefly cotton piece goods, rice, selecandles, and skins; the chief other imports were corn, provisions, and live-stock, from the Cape.

MEA 469 MEA

9; live-stock, rice, &c. from Madagascar, £58,633; bags, skins, and French goods, from n, £35,830; besides articles of smaller amount from Australia, Java, &c., and of oil from neries. The exports in the same year, consisting almost wholly of the island staples, led £831,132; of which, to Britain, £637,870; Australia, £79,940; Cape, £44,767; a, £20,155; Madagascar, £15,716; British India, £13,956; Pondicherry, £7831; France, i besides smaller amounts to Java and other places.

a are two ports; Port Louis, the capital, in lat. 20° 10° 8, long. 57° 29′ E., pop. 26,000; the N.W. extremity, within a narrow inlet; and Madbourg, on the 8.E. coast: the ra of both are good, and safe, except in the hurricane seasons. From 100,000 to 120,000 shiming enter annually.

shipping enter annually.

MEASURES, MONEY, DUTIES, &c.

measures and Weights.—The Imperial measions, but the old system of Faance is codinary use. The common practical as are, 15 French feet = 16 Brit. feet; 7: 9 Brit. yards; 1 arpent = 1 Brit. acre, 12: 9 Brit. yards; 1 arpent = 1 Brit. acre, 12: 1 veit = 2 old English wine gallons, voits = 1 cask; the quintal of 100 lbs. poids de mare = 106 lbs. avoirdupois, quintals = 1 French ton.

3.—Accounts are kept in sterling; also are of 100 cents or 10 colonial francs. The measure of the feet of 100 cents or 10 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet of 100 cents or 100 colonial francs. The measure of the feet o

ing medium is composed of notes for £2 wards, issued by the Mauritius Bank, had in 1922 and the Mauritius Compose hed in 1832, and the Mauritius Commer

AD OR METHLEGIN, a liquor of ancient use in Britain, prepared by fer-ig honey and water with a small quantity of spices and ground malt. ASURES are, in commerce, of two kinds: those which have reference to

trical qualities, or the attributes which belong to extension; and those which egard to the physical quality of gravity, or weight. But as all the physical ties of matter have an inseparable connexion with extension, the unit of the res of length may be held as the elementary foundation of both : its square the unit of the measures of surface, and its cube the unit of the measures of ty; while from this last may be derived the unit of the measures of weight,—
if of any stated capacity filled with water, or any other homogeneous fluid. s weighing the same in the same latitude.

dards are those measures of public or acknowledged authority by which are adjusted. The importance of accurate standards has always rendered djustment and preservation objects of the highest interest. Until of late however, none of those in use could be considered as strictly invariable, in however, none of those in use could be considered as strictly invariable, in uence of the artificial bases on which they were established, and their tenas material substances, to gradual decay. But in several countries, the ned accuracy of the standards is now secured by their relation being fixed to machangeable object of nature. The objects preferred for this purpose have 1st, The length of a portion of the meridional circle; and, 2st, The length of ulum vibrating seconds of mean time. The first was adopted by the French year 1795, when the metre, which is the foundation of their present system seures, was fixed at the ten-millionth part of the quadrant of the meridian, 7079 inches; and the second was so far adopted by the British government introduction of the Imperial system, that the length of the standard varid introduction of the Imperial system, that the length of the standard yard, pared with that of a pendulum vibrating seconds in the latitude of London Fahrenheit, and in a vacuum at the level of the sea), is determined to be in portion of 36 inches to 39.1393 inches.\*

ce the above was written, a Report (December 21, 1841) has appeared from Mesars Airy, isthune, Herschel, and other scientific commissioners appointed by government to consider a to be taken for restoration of the metrical standards which were destroyed in the burning louses of Parliament in 1834. From this report it appears that the use of the natural is referred to in the text will not reproduce the values of the original standards without error; and that in future it will be best to adopt a certain brass rod, and a certain brass as the standards of extension and weight, respectively; which, with four parliamendes, the commissioners recommend should be fabricated from the best existing copies are standards, and placed securely in public repositories. They at the same time suggest, avoirdupois pound should be assumed as the unit of weight; and that the troy pound, rhupois weights above 10 lbs. (as the stone, hundredweight, &c.), and the avoirdupois bould be abolished, and other weights in the ascending decimal scale of troy ounces and pois pounds, and in the descending decimal scale from the avoirdupois pound, should ituted in their place. Other moderate changes of a systematic kind are recommended, arly with the view of introducing the decimal scale from the avoirdupois mound, should a measure, and the more complete incorporation of the land-chain and its decimal multiples sions, with both our measures of length and of surface. The commissioners likewise direct itention to the advantage of a decimal system of coinage. [Monsy.]

The Imperial measures were introduced by the act 5 Geo. IV. c. 74 (1824), and came into operation on January 1, 1826. This law, however, failed to produce a satisfactory uniformity in practice; and it was not until after the abolition of the heaped measures, and the introduction of the regulations of the act 5 & 6 Wm. IV. o. 63 (September 9, 1835), that they were generally adopted. In the Imperial system, the legal measures of extension and weight are continued as before; but a system, the legal measures of extension and weight are continued as before; but a new measure of capacity is substituted for a variety of corn, wine, and beer measures, previously in use throughout the kingdom. The standards fixed were as fellows:—The "Imperial standard yard," or brass "standard yard of 1760," bearing the proportion to the pendulum already mentioned. The "Imperial standard gallon," containing 10 lbs. avoirdupois, or 277-274 cubic inches of distilled water at 62° Fahrenheit, the barometer being at 30 inches. The old troy pound of 1758, containing 5760 grains; one cubic inch of distilled water at 62° Fahrenheit, the harometer being at 30 inches of graph grains; and 2000 of male provisions in the act are the following:—

Weights and measures must be duly stamped by the inspectors, after being compared with the copies; and those using them either not stamped, or found light or unjust, forfeit a sun soi exceeding £5, with the weights or measures, and the contract is annulled. No weight above \$6 hs, or wooden or wicker measure used in the sale of lime, or glass or earthenware drinking-west, requires to be stamped; but any person, buying by any such measure represented as of any amoust of imperial measure, may require the same to be tested by a stamped measure, and if the saler refuse to do so, or the measure is found deficient, he becomes liable to the above penalty. Weight made of powter or lead cannot be stamped or used unless cased with brans, copper, or from. Weights of 11 b. or more must have the number of pounds, and measures must have contents, denominated in legible figures and letters.

Justices and magistrates, or any inspector authorized by them in writing, may, at all essentials times, enter any shop, warehouse, or other place, within their jurisdiction, where goods are said or weighed, and examine the weights, weighing-machines, and measures used there; and on say of these being found illegal or fraudulent, or their not being produced, or the investigation being obstructed, parties become liable in a penalty not exceeding £5.

Local and customary measures, including the Winchester bushel and Scotch ell, abolished, said not to be used under a penalty not exceeding 40s.; but any vessel not represented as consisting any imperial, fixed, or customary measures, including the Winchester bushel and Scotch ell, abolished, said not to be used under a penalty not exceeding 40s.; but any vessel not represented as consisting any imperial, fixed, or customary measures, including the Winchester bushel and Scotch ell, abolished, said not to be used under a penalty not exceeding 40s.; but any vessel not represented as consisting any imperial, fixed, or customary measures, including the Winchester bushel and Scotch ell, abolished, sai

for every copy.

#### BRITISH MEASURES ACCORDING TO THE IMPERIAL STANDARDS, WITH THEIR EQUIVALENTS IN THE METRICAL SYSTEM OF FRANCE

SURES OF LENGTH.	Metres.
= 1 foot.	0.30479
= 1 yard.	0-91438
= 1 pole, rod, or	5-02911
= 1 furlong.	201-16436
r	1609-31492
	= 1 yard.

Special Measures of Length.—The hand = 4 inches; the pace = 5 feet; and the fathom = 6 feet. The geographical degree = 20 nautical 6 feet. The geographical degree = 20 nautical leagues, or 69-121 miles. In land measure, the chain of 100 links = 66 feet.

## II. MEASURES OF SURFACE.

640 acres make 1 sq. mile, equal 258 989 hectares. I subdivisions, various denominations are used.
--

# III. MEASURES OF CAPACITY.

1. General Measure of Solidity.

1728 cubic inches = 1 cubic foot. 27 cubic feet = 1 cubic yard.	0-764513
The ton measurement for shippi barrel-bulk, or 40 cubic feet.	ng contains 8

### 2. Measures for Liquids and Corn.\*

		Litte
8-665 cubic inches	= 1 gill.	0-142
4 gills	= 1 pint.	0-568
2 pints	= 1 quart.	1-136
4 quarts	= 1 gallon.	4-543
2 gallons	= 1 peck.	9-007
4 pecks	= 1 bushel.	36-36
8 bushels	= l quarter.	290 781
10 quarters	= 1 last.	2907-813

<sup>\*</sup> In Ireland, grain is commonly sold by weight; a practice which is also followed in Liverpool. except in sales of malt and barley for malting purposes. In the latter place, wheat is sold by the 70 lbs.; oats by the 45 lbs.; and barley for grinding by the 60 lbs. weight. [Comm.]

19 6

as the butt, pipe, and others specified below; but these are now to be considered rather as the names of casks than as expressing any definite number of gallons. The standard gauges recog-nised in trade are described in the article WINE.

# IV. MEASURES OF WEIGHT. 1. Avoirdupous or Commercial Weight.

	Kilogrammes
27'34 troy grains = 1 dram.	(H0018
16 drams = 1 ounce.	0-0283
16 ounces, or 7000 grains = 1 pound.	0.4535
14 pounds = 1 stone.	6.3496
mater. = 1 quarter.	12-6992
4 quarters, or 112 pounds = 1 hundred-	
weight. 20 hundred wats.	50.7969
er2940 pounds = 1 ton.	1015-9388

Flour Weight.—1 peck = 14 pounds; 1 boll = 140 pounds; 1 sack = 280 pounds, or 2½ hundredweight; 1 barrel = 195 pounds.

2. Troy, or Gold and Silver	
4 grains = 1 pennywgt. 10 pennyweights = 1 ounce.	Grammes- 1.555 31.100
2 ounces, or 5760 grains = 1 pound.	373-202

5780 grains = 1 pound. | 573-202

The troy pound is less than the avoirdupois in the proportion of 14 to 17 nearly; but the troy ounce is greater than the avoirdupois in the proportion of 79 to 73 nearly.

The mode of expressing the fineness of gold and silver is explained in the articles Convand Plans. Diamond Weight.—Diamonds are weighed by carats, 1512 of which make one onnee troy; the earst is therefore equal to 3½ troy grains.

Pearl Weight.—The troy ounce contains 600 pearl grains, and hence one pearl grain is \$\frac{1}{2}\$ ths of a troy grain.

rear: weight.—Ine troy ounce contains 600 pearl grains, and hence one pearl grain is §ths of a troy grain.

Apothecaries' Weight.—20 troy grains make 1 scruple, 3 scruples make 1 dram, and 8 drams make 1 troy ounce. This weight is used in medical prescriptions only.

Tables for the mutual Conversion of the British and French Measures.\*

Me- tres.	Yards.	Har-	Acres	Litres.	Imperial galions.	Hecta-	Imperial quarters.	Grammes.	Troy grains.	Kilo- grammes.	Lha, avoird.
1	1-09363	1	2-47114	1	0-22010	1	0.34390	1	15-434	1	2-20486
2	2-18727	9	~4.94229	2	0.44019	9	0.68780	9	30-868	2	4.40971
3	3-28090	3	7.41343	3	0.66029	3	1.03170	3	46:302	3	6-61457
4	4.37453	4	9-88457	4	0.88039	4	1.37560	4	61.736	4	8.81943
5	546817	5	12:35572	5	1.10048	5	1-71950	5	77-170	5	11.02429
6	6.56180	6	14.82686	6	1.32058	6	2.06341	6	92.604	6	13-22914
7	7.65543	7	17-29800	7	1.54008	7	2.40731	7	108-038	7	15.43400
8	8.74906		19-76914	8	1.76077	8	2.75121	8	123.472	8	17-63886
9	9.84270	9	22-24029	9	1.98087	9	3.09511	9	138-906	9	19-84371
Fards.	Metres.	Acres.	Hectares.	Imp.	Litres.	Imp.	Hecto-	Tray grains.	Grammes.	Lha.	Kille-
1	0.91438	1	0.40467	1	4-54346	1	2-90781	1	0.06479	1	0.45354
3	1.82877	2	0.80934	2	9.08692	3	5.81563	2	0.12958	2	0-90709
3	2-74315	3	1.21401	3	13.63038	3	8-72344	3	0.19438	3	1-36063
4	3.65753	4	1.61868	4	18-17384	4	11:63126	4	0.25917	4	1.81418
5	4.57192		2.02336	5	22-71730	5	14-53907	5	0.32396	5	2-26772
6	5.48630	6	2.42803	6	27.26076		17.44689	6	0.38875	6	2.72126
7	6.40068	7	2.83270	7	31.80422	7	20:35470	7	0.45354	7	3-17481
B	7-31507	8	3.23737	8	36-34768		23.26252	8	0.51834	8	3.62835
9	8-22945	9	3.64204	9	40.89114	9	26.17033	9	0.58313	9	4.08190

These tables are also equalization tables of prices, as well as of measures and weights, but in the inverse ratio of the latter. Thus, for example, 9 lbs. = 4.0819 kilogrammes; but when the price of a kilogramme = 9 francs or shillings, the price of a pound = 4.0819 francs or shillings; also 9 kilogrammes = 19.98.371 lbs.; but when the price of 1 lb. = 9 francs or shillings, the price of 1 kilogramme = 19.84371 francs or shillings.—(Vide note on p. 472.)

## PRINCIPAL OLD MEASURES SUPERSEDED BY THE IMPERIAL SYSTEM.

Measure of Length.—The ell = 45 inches.
Wine Measure.—The gallon equal 4 quarts, 8 gints, or 3785 French litres. Of these gallons the anker contained 10, the rundlet 18, the there 42, the hogshead 63, the puncheon 84, the pipe or butt 186, and the tun 252.

The Immerial sultaneously of the contained 17 the tuneral sultaneously of tuneral sultaneous

pinis, or X gills, and contained 231 cubic inches, or 3785 French litres. Of these gallons the analysis contained 10, the rundlet 18, the there at the hogshead 63, the puncheon 84, the pipe or but 136, and the tun 252.

The Imperial gallon contains 277-274 cubic lasches; therefore 1 wine gallon equal 0-8331 cubic inches, or 4-6309 French litres. Of these gallons and 1 imperial gallon equal 0-8311 [Imperial gallon; and 1 imperial gallon equal 0-8311 [Imperial gallon]. The wine gallon equal 0-8311 [Imperial gallon equal 0-93341 ale gallon; abmost exactly 4th less than the Imperial; or 5 [Imperial gallons equal 0-93341 ale gallon; the pipe of the special gallon; the pipe of the special gallon; and the special gallon; the convert wine gallon into Imperial gallon; deduct 4th from the former; and to convert prices per wine gallon into prices per Imperial gallon; 217-6 cubic inches; but when heaped in the form add 4th or 30 per cent. to the former. Again, to

convert Imperial gallons into wine gallons, add 4th to the former; and to convert prices per Imperial gallon into prices per wine gallon, deduct th from the former.

<sup>\*</sup> The elementary equations used in the comparison of the French and British measures are as follow:—For extension, the metre = 39-37/79; for weight, the kilogramme = 18434 troy grains. The former is stated on the authority of the second Report of the Parliamentary Commission on British Weights and Measures, and of the Annuaire of the French Board of Longitude; the latter according to the London Mint Report on attested Standards, sent to Lord Castlereagh, by D. R. Morier, Esq., Consul-general at Paris, 1890.

chaldrons a score. This measure was used for coals, culm, lime, fish, potstoes, and other commodities. Apples and pears were commonly sold by the Winchester bushel heaped.

Winchester or English Standard Corn Measure.—The denominations of this measure were the same as the Imperial. The Winchester bushel contained \$210-942 cubic inches, or 35-947 french litres. The Imperial bushel contained \$210-942 cubic inches, or 35-947 french litres. The Imperial bushel contained \$210-942 cubic inches; or 35-947 french litres. The Imperial bushel contained \$210-942 cubic inches; bence I Winchester bushel or quarter equal \$9-9547 Imp. bushel or quarter equal \$1-9516 Winchester bushel or quarter; or sproximately \$1.00 for the proposition of chester bushel or quarter; or approximately 33 Winchester bushels or quarters equal 32 Imperial.

Winchester bushels or quarters equal 32 Imperial.

\*\*SCOTLAND.\*\*

\*\*Measures of Length.\*\*—The standard Scottish ell of 36 Scots or 37 10598 Imperial inches. 6 ells made 1 fail; 40 fails 1 furiong; and 8 furiongs or 1920 ells made 1 mile, equal 1976-592 Imperial yards. Hence 10 Scots miles equal 11½ Imperial or statute miles nearly. The chain of 100 links, used for land measure, was equal to 24 ells, 74 1193 Imperial feet, or 1 123824 Imperial chains. Weights.\*\*—The standard Scottish Troyes or Dutch pound of 16 ounces, or 256 drops, equal 7646-95 troy grains, or about 1, th heavier than the avoird, pound. The Lanark stone contained 16 of these pounds, or 17:391885 lbs. avoird. The Scottish tron weight used for butter and cheese varied in different places.

varied in different places.

The standard Scottish meal boll contained 8 stones Dutch, or 139-135 ibs. avoird.; but usually reckoned 140 ibs. in consequence of the Dutch or Lanark stone being estimated at 17½ ibs. avoird.

or rather more, than 3 Imperial sallons. The Scotanine of 30 pittics equal shout? It map galia. Measures of Surface.—36 square alla equal is quare fail, 40 square fails equal I rood, and A roods equal I acre, equal I-261183 imperial acre. To convert, therefore, Scota acres into imperial, multiply by I-261183; and to convert imperial acres into Scots, smaltiply by 0-792306. Approximately, 23 Scota acres equal 29 imperial acres; or more nearly, 134 Scota acres equal 100 imperial acres; or more nearly, 134 Scota acres equal 100 imperial acres or more nearly, 134 Scota acres of unitiply into Imperial acres by multiplying the number of the former by 169, and dividing the product by 134. On the other hand, Imperial acres are convertible into Scota acres by multiplying by 134, and dividing the product by 168. Similarly to convert prices of land per Scota measure into prices per Imperial, multiply informer by 0-79-2906; or approximately defact; i.e., from the Scota, multiply the former by 1-79-191182; or approximately add 4th, or more nearly 4a. 144 per £1 from the Scota, multiply the former by 1-79-191182; or approximately add 4th, or more nearly 5a. 244 per £1 to the Imperial price.

\*\*Corn Measures.—See the article Bott.\*\*

Corn Measures .- See the article Boll

TRELAND. 100 Irish gallons = 78½ Imp. gallons. 11 Irish miles = 14 Imp. miles. 121 Irish Plantation acres = 24 Cunningham = 196 Imp. acres. = 31 Imp. acres nearly. acres

#### Reciprocal Conversion of Winchester and Imperial Measures.

Winchester into Imperial.							Imperial into Winchester.					
Win. gra	Imperial Quarters.	Win. Bush.	Imperial Quarters	Win. Pecks.	Imperial Quarters	Imp. Qra.	Winchester Quarters.	Imp.	Winchester Quarters.	Imp. Pecks	Window	
1	0-969447	1	0-121181	1	*03030	1	1-031516	1	0-128939	1	+0.3223	
2	1.938894	2	0.242362	2	+06059	2	2.063031	9	0-257879	9	406447	
3	2.908341	3	0.363543	3	-09089	3	3.094547	3	0.386818	3	-09670	
4	3.877788	4	0.484723	Gala.		4	4.126063	4	0-515758	Gul.	2000	
5	4.847235	5	0.605904	1	-01515	5	5.157579	5	0.644697	1	-01619	
6	5.816682	6	0.727085	Quarta	1	6	6.189094	6	0.773637	Qts.		
7	6.786129	7	0.848266	1	-00379	7	7-220610	7	0.902576	1	-00460	
8	7.755576	8	0.969447	9	-00757	8	8-252126	8	1.031516	9	0000	
9	8-725023	9	1.090628	3	-01136	9	9-283641	9	1.160455	3	-0190	

As the Winchester and Imperial quarters are similarly divided, the first two columns in the right-hand Table will also serve for the conversion of Winchester bushels, pecks, gallons, and quarts respectively, into the same denominations in Imperial; while the inverse operation may be performed by means of the first two columns in the left-hand Table.

### Reciprocal Conversion of Prices per Winchester and Imperial Measures.

Winchester into Imperial.							Impe	rial int	o Wincheste	r.	
Win.	Imperial	Win	Imperial	Win.	Imp	Imp.	Winchester.	Imp	Winchester.	lusp.	Win
5	1 04	20	20 73	d.	4.	1	0 113	20	19 49	4	
2	9 04	25	25 94	2	9	9	1 111	25	24 21	0	
3	3 11	30	30 114	3	3	3	2 11	30	29 1	3	3
4	4 16	35	36 12	4	41	4	3 104	30	33 114	4	4
5	5 2	40	41 31	5	53	.5	4 104	40	38 91	5	4
6	6 21	50	51 7	6	6t	6	5 99	60 70	48 54	6	53
7	7 21	(60)	61 104		71	7	6 91	60	58 2	7	68
8	8 3	70	72 21	8	81	8	7 9	70	67 101	8	7.5
9	9 31	-80	82 61	9	94	9	8 84	80 90	77 61	9	89
10	10 33	90	92 10	10	101	10	9 84		87 3	10	91
15	15 54	100	103 14	111	111	15	14 64	100	96 111	11	10

<sup>\*</sup> These tables being expressed decimally, we have deemed it unnecessary to go higher than the nine digits, as the others can readily be obtained from them, merely by transposition of the decimal point, and addition. Thus, as 9 Winchester qrs. = 97.25023 Imperial qrs.; 90 Winchester qrs. = 87.25023 Imp. qrs., and adding these respective quantities, we have 90 Winchester qrs. = 35.72503 Imp. qrs. [DECIMAL FRACTIONS.]

for Converting Scots Land Measure into Imperial; and also for Converting Prices per Scots Measure into Prices per Imperial Measure.

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Scots into	Imperi	al Land M	casure.		Conversion of Prices.					
Imperial	Seats fall.	Imperial sere.	Seets ell.	Imperial	Souts.	Imperial.	Sents.	Imperial.	Seets	long
0.3152959	1	-00788	1	.00022	1	0 15 104	1 i	0 94	i i	04
0.6305917	9	*01576	2	100044	2	1 11 84	2	1 7	l i	05
0.9458876	3	*02365	3	*00066	3	2 7 63	3	2 44	9	14
1-2611834	4	*03153	4	*00088	4	3 3 5	4	3 2	3	23
2.5223669	5	-03941	5	*00109	5	3 19 31	5	3 114	4	3
3.7835503	6	*04729	6	-00131	6	4 15 13	6	4 9	5	3
5.0447338	7	-05518	7	.00153	7	5 11 0	7	5 64	6	4
6:3059172	8	*06306	8	-00175	8	6 6 101	8	6 4	7	5
7.5671007	9	-07094	9	.00197	9	7 2 83	9	7 14	8	6
8-8282841	10	*07882	10	-00219	10	7 18 63	10	7 11	9	7
0.0894676	20	15765	20	-00438	20	15 17 2	11	8 81	10	75
1.3506510	30	23647	30	.00657	30	23 15 9	15	11 10	11	8

irst two columns will answer likewise for converting Scots roods into Imperial roods, and Scots to Imperial poles or perches. The table for the conversion of prices shows the equivalents perial acre, rood, or perch, of the given rates per Scottiah acre, rood, or fall, respectively.

ASURES and DIVISIONS of TIME. The principal measures of time are furnished by nature in the rotation of the earth on its axis, the revolution of on round the earth, and the revolution of the earth round the sun,—periods tively denoted by the terms Day, Month, and Year. For ordinary purposes, or, these are reckoned by approximate or conventional methods. The Civil's the mean solar day. The Lunar Month is, except in Eastern countries, eded by the Kalendar Month. The Civil Year, or mean solar year, was ed by Julius Cæsar (B. C. 45), who, estimating the solar revolution at 365 i hours, fixed that the year should consist of 365 days in three successive and 366 in the fourth, called leap year. This method, denominated Old Style, dopted and continued by all Christian nations until A. D. 1582, when it was used that the Julian year was too long by about 11 minutes,—the true length solar year being 365 days, 5 hours, 49 minutes nearly. To rectify this error, had then led to an advance of about 10 days, Pope Gregory XIII. ordained he year 1582 should consist of 355 days only; and, to prevent a like irregular future, it was decreed that when a number denoting a complete century is ivisible by 4, as the 17th, 18th, and 19th, such years should be reckoned as on years,—an arrangement involving an excess of but one day in 5200 years. on years,—an arrangement involving an excess of but one day in 5200 years. on years,—an arrangement involving an excess of out one day in ozou years, or Gregorian Kalendar, or New Style, was gradually adopted in all Cristian ries, except those which acknowledge the Greek Church,—Russia and Greece. ritain, it was adopted in 1752, when the difference of time being 11 days, enacted that the 3d of September of that year should be called the 14th. If the present century, the Old Style is to be reckoned 12 days later than the Style. Thus, a Russian or Greek bill dated the 10th day of any month, must be and from the 20d day of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same month in every place where the Gregorian control of the same every place where the Gregorian control of the same every place where the Gregorian control of the same every place where the Greece control of the same every place where the Greece control of the same every place and the same koned from the 22d day of the same month in every place where the Grego-Calendar is used

REGNAL YEARS OF SOVEREIGNS are commonly used in dating public docu-. In the following table the periods when the sovereigns began to reign are on the authority of Sir Harris Nicolas' "Chronology of History."

ENGLISH SOVEREIGNS FROM THE CONQUEST.

Names. Began to Reign.		Names.	Began to Reign.	Names.	Began to Reign.
II. (Rufus) 1. (Beau-  )) sn II. rd I. rd I. rd II. rd III. rd III. rd III. rd III.	1066 Dec. 25 1087 Sept. 26 1100 Aug. 5 1135 Dec. 26 1154 Dec. 19 1189 Sept. 3 1199 May 27 1216 Oct. 28 1272 Nov. 20 1307 July 8 1327 Jan. 25 1377 June 22	Henry V. Henry VI. Edward IV. Edward V. Richard III. Henry VII. Bedward VI. Bedward VI. Mary Charles L. Commonwealth from the execu- tion of Charles L.	1422 Sept. 1 1461 Mar. 4 1483 April 9 1483 June 26 1485 Aug. 22 1509 April 22 1547 Jan. 28 1553 July 6 1558 Nov. 17 1603 Mar. 24 1625 Mar. 27	the restoration of Charles II. Charles II. (resto- red*) James II. Wm. (III.) & Mary William III. alone Anne George I George II.	1660 May 25 1685 Feb. 15 1689 Feb. 13 1694 Dec. 26 1702 Mar. 8 1714 Aug. 1 1727 June 11 1760 Oct. 25 1820 Jan. 25 1830 June 26

some historical, and in all legal documents, the reign of Charles II. is reckoned from the M his father, Charles I.

The TERMS recognised in the different divisions of the United Kingdom for leases and money-payments are as follow:

In England and Ireland: Lady Day, March 25; Midsummer, June 24; Michaelmas Day, September 29; and Christmas, December 25.
In Scotland: Candlemas, February 2; Whitsunday, Mcy 15; Lammas, August 1; and Martinmas, November 11. When any of these falls on Sunday, the following Monday is considered

tinmas, November 11. to be the Term Day.

GENERAL KALENDAR FROM 1798 TO 1899.

Years-						Months.		Sundays.						
G 1798 1804	F 1799 1805	1800 1806	D 1801 1807	C 1802	B 1803 1808	A 1809		1 8 15	9	3 10 17	11 18	5 12 19	6 13 90	7 14
1810	1811 1816	1817	1812 1818	1813 1819	1814	1815 1820		29	23 30	24 31	25	26	27	28
1821 1827	1822	1823 1828	1829	1824 1830	1825 1831	1826	October}	A	B	C	D	E	F	G
1832	1833	1834	1835	1000	1836	1837	May	В	C	D	E	F	G	Ā
1838	1839 1844	1845	1840 1846	1841 1847	1842	1843 1848	August	C	D	E	F	G	A	B
1849 1855 1860	1850 1861	1851 1856 1862	1857 1863	1852 1858	1853 1859 1864	1854	March	D	E	F	G	A	В	c
1866	1867	10000	1868	1869	1870	1871	June	E	F	G	A	В	C	D
1877	1872 1878	1873 1879	1874	1875 1880	1881	1876 1882	September}	F	G	A	B	C	D	E
1888 1888 1894	1889 1895	1884 1890	1885 1891 1896	1886	1887 1892 1898	1893 1899	January (leap year) April July	G	A	В	c	D	E	P

Use.—To find the day of the week answering to May 4, 1840.—Above 1840 in the left-hand this, is found the Dominical or Sunday Letter D; and over D, contiguous to May, in the right-hand table, is the figure 3, the date of Sunday; the 4th, therefore, is Monday.

The converse of this operation, namely, to find the day of the month corresponding to the key of the week, is too evident to require illustration.

The months January and February, it will be observed, are to be referred to separately is key years: such years may be known by a blank space always preceding them in the left-hand this.

The Mohammedan Kalendar dates from the flight of the prophet from Mees to Medina, which, according to the civil calculation, occurred on July 16, A.B. 622, hence called the epoch of the era of the Hegira. The years of the Hegira are lums years, and contain 12 lunar months, each commencing with the new moon; a practice which leads to great confusion, as each lunar month retrogrades through the different seasons in nearly 323 solar years. The months consist, like our, of weeks, each day of which begins in the evening after sunset. As the lunar year consists of 354 days and 11-30ths of a day, a fraction which, in the course of 354 consists of 354 days and 11-30ths of a day, a fraction which, in the course of a years, amounts to 11 days; the years of the Hegira are divided into cycles of years; 19 of which are termed common years of 354 days each, and the 11 other intercalary, or abounding years, from their consisting of one day more: these are the 2d, 5th, 7th, 10th, 13th, 16th, 18th, 21st, 24th, 26th, and 29th. To accreting whether any given year be intercalary or not, divide it by 30; and if any of the above numbers remain, the year is one of 355 days. In chronology, history, and public documents, the Turks use months which contain alternately 30 and 23 days, avenut the last month which internal are recorded. except the last month, which in intercalary years contains 30 days. The name of these months, with the length of each, are as follow:—Moharram, 30; Saphar, 35; Rabia I. 30; Rabia II. 29; Guimadhi I. 30; Guimadhi II. 29; Redgeb, 30; Schban, 29; Ramadhan, 30; Schoual, 29; Dhu'l Kadah, 30; Dhu'l Hajjah, 29, and in intercalary years 30 days.

The day on which any year of the Hegira begins will be ascertained with tele-able accuracy by the following calculations:—Multiply the years elapsed by 97630; and decimals; add 622 54, and the sum will be the year of the Christian ca, and decimal of the day following in old style. Again, to reduce the Christian ca to the Mohammedan, subtract 622 from the current year; multiply by 1 0307; cs off four decimals, and add 46: the sum will be the year and decimal of the day. old style.

The following table, derived from the splendid French work "L'Art de Vérifier les Dates," shows the day of the Christian kalendar on which each Mohammedan year begins, from A. D. 1840 to 1900; from which, and the preceding list of months, the general correspondence of dates may be easily determined.

Auto Heg.	Assa Don.		Annu Hag.	Anso Don.		Anne Reg.	Anno Dom.		
1256*	1840	March 5	1277	1860	July 20	-1298	1880	Dec.	4
1257	1841	Feb. 23	1278*	1861	July 9	1299	1881	Nov.	23
1258	1842	Feb. 12	1279	1862	June 29	1300*	1882	Nov.	12
1259*	1843	Feb. 1	1280	1863	June 18	1301	1883	Nov.	9
1260	1844	Jan. 22	1281*	1864	June 6	1302	1884	Oct.	21
1261	1845	Jan. 10	1282	1865	May 27	1303*	1885	Oct.	10
1262*	1845	Dec. 30	1283	1866	May 16	1304	1886	Sept.	30
1263	1846	Dec. 20	1284*	1867	May 5	1305	1887	Sept.	19
1264	1847	Dec. 9	1285	1868	April 24	1306*	1888	Sept.	77
1265*	1848	Nov. 27	1286*	1869	April 13	1307	1889	Aug.	28
1266	1849	Nov. 17	1287	1870	April 3	1308*	1890		17
- 1267*	1850	Nov. 6	1288	1871	March 23	1309	1891	Aug.	11
1268	1851	Oct. 27	1289*	1872	March 11	1310	1892	Aug.	00
						1311*		July	26
1269	1852		1290	1873	March 1		1893	July	15
1270*	1853	Oct. 4	1291	1874	Feb. 18	1312	1894	July	5
1271	1854	Sept. 24	1292*	1875	Feb. 7	1313	1895	June	24
1272	1855	Sept. 13	1293	1876	Jan. 28	1314*	1896	June	12
1273*	1856	Sept. I	1294	1877	Jan. 16	1315	1897	June	2
1274	1857	Aug. 22	1295*	1878	Jan. 5	1316*	1898	May	22
1275	1858	Aug. 11	1296	1878	Dec. 26	1317	1899	May	12
1276*	1859	July 31	1297*	1879	Dec. 15	1318	1900	May	1

\* Intercalary or abounding years.

In scientific computations, the Mohammedans use the solar year; but always secording to the Julian kalendar or old style.

MECKLENBURG-SCHWERIN, a grand-duchy lying in N. Germany, between he Baltic and the Elbe, contiguous to Prussia, Hanover, and the territory of Luce. Area, 4788 sq. miles. Population, 494,530. Government, a constitutional archy.

bec. Area, 4785 sq. miles. Population, 494,530. Government, a constitutional messarchy.

The country is generally level and fertile; agriculture is the chief employment of the people; and the manufactures are inconsiderable, though some pains are bestowed on those of linen and seedless. The exports consist almost wholly of farm-produce; and, according to Mr Meek's report (Per. Paper, 1842; No. 7), they amounted, on an average of the 3 years 1839-1841, to 206,899 searchers wheat; 72,674 qrs. rye; 56,243 qrs. barley; 39,655 qrs. cats; and 359-1841, to 206,899 searchers wheat; 72,674 qrs. rye; 56,243 qrs. barley; 39,655 qrs. cats; and 359-1841, to 206,899 searchers wheat; 72,674 qrs. rye; 56,243 qrs. barley; 39,655 qrs. cats; and 359-1841, to 206,899 searchers wheat; 72,674 qrs. rye; 56,243 qrs. barley; 39,655 qrs. cats; and 359-1841, to 206,899 qrs. pesse; insides 800,000 lbs. wool, mostly of fine quality, 1,550,000 lbs. bones, rapeesed cake, hides, and sibles, and the principal produce, salt, wine, allow, hemp, &c. The inequire is with measured and the principal intercourse is with measured. The trade of the grand-duchy, however, is much checked by the vidnity of Hamburg and Lubec, and the heavy duties imposed by the Prussian tariff.

\*\*Restates of the grand-duchy however, is much checked by the vidnity of Hamburg and Lubec, and the heavy duties imposed by the Prussian tariff.

\*\*Restates the chief port and largest town, lies in lat. 54 5 N., long. 12° 20′ E. on the river Warriww, about 9 miles from its mouth; pop. 18, 200. In 1840, 702 vessels entered the port; and assert served the port; and assert served according to a tariff published in Rostock in 1748, called the Accise for the principal coin is the Constitution places, which is estimated at 32 schillings; and at that port they average, including town duties, contributions, and bridge-money, about 3 per cent. Those on exports do not exceed this rate. The port charges at Rostock are very small, indeed lower than at any other place in the Baltic.

\*\*The Duti

MECKLENBURG-STRELITZ, a grand-duchy contiguous to the foregoing, with rhich indeed it is united by a compact called the Landes-Union, made in 1523.

Area, 1092 sq. miles; pop. 89,528. Being situated at a distance from the ocean, and of small size, it possesses no commercial interest. [Germany.]

MEDIDA, a Brazilian measure equal 4; Imp. pints nearly.

MEDIDAR, the fruit of the Mespilus Germanica, a native of the south of Eupe, but cultivated, though to a small extent, in this country. It resembles the maller apples, and possesses considerable flavour, but does not attain the ripes fit for use until some time after it has been taken from the tree. The Nottingmediar is the finest, but the Dutch, a larger variety, is the kind most prized

MKERSCHAUM, or earthy carbonate of magnesis, is a light substance, of a white or yellowish colour; soft when first dug, but hardens on exposure to the air. Principal localities, Samos, Negropont, Natolia, and Moravia. It is the material used in the manufacture of Turkish pipes, and is also employed as fuller's earth.

MERCANTILE SYSTEM, a theory of political economy, formerly in high repute, which was based on the principles that wealth consisted in gold and silvs, and that those metals could be brought into a country that had no mines only by and that those metals could be prought into a country that has no mines only of exporting to a greater amount than it imported. Its two great engines for a riching the country, therefore, were restraints upon importation, and encouragement to exportation. Importation was restrained by imposing prohibitions or high duties,—1st, Upon such foreign goods for home consumption as could be produced that the standard of almost and the standard of the duties,—1st, t pon such foreign goods for nome consumption as could be proused at home; and, 2d, Upon goods of almost all kinds from those particular countries with which the balance of trade was supposed to be disadvantageous. Exportation again was encouraged by—1st, Drawbacks; 2d, Bounties; 3d, Securing commercial privileges in some foreign state beyond what were granted to other countries; and, 4th, Monopolizing wholly or partially the trade of the colonies. The mercantic system was overthrown by Adam Smith, by whom it is discussed in the fourth book of the Wealth of Nations, to which we must refer for a full exposition of its fallacine. In the present work, further information will be found note the head fallacies. In the present work, further information will be found under the head

BALANCE OF TRADE, BOUNTY, COLONY, and COMMERCE.

MERCURY OR QUICKSILVER (Fr. Mercure. Ger. Quecksilber. Sp. Azogu), a brilliant silver-white metal, distinguished by being fluid at a natural temperature. Sp. gr. 13 57. It boils at 670°. At 40° below zero it becomes solid. When throw Sp. gr. 13:57. It boils at 670°. At 40° below zero it becomes solid. When throm on a table it collects into a globule, and, provided it is pure, runs without leaving a tail. Mercury is found native in small quantities; but for commercial purpose it is always extracted from the ore called cinnabar, a bisulphuret of the metal, found in Austria, Spain, Japan, China, and South America. The most productive mines are those of Almaden, near Cordova in Spain, which have been worked awards of 2000 years; of Idria in Austria, and of Huancavelica in Peru. It occur massive and crystallized, and of a red colour. Cinnabar is also prepared artificially by a combination of 8 parts mercury and 1 of sulphur; and the product is a red crystallized mass, which, when reduced to powder, is a beautiful awardet, extensively crystallized mass, which, when reduced to powder, is a beautiful scarlet, extensively

employed as a pigment under the name of vermilion.

Mercury is principally employed for amalgamation with other metals, chiefly seld and silver, so as to extract them from their ores. It is used also in gilding, is silvering mirrors, and for various philosophical instruments. In medicine it is employed in several forms. The whitish insipid powder termed calomel is the protochloride of mercury; and the acrid nauseous white substance, known as corrected the second of the control of the cont sublimate, is the bichloride. The latter has of late been likewise extensively enployed for the prevention of dry-rot.

The imports of mercury into this country, almost wholly from Spain, amount annually to about 2,000,000 lbs.; of which about one-eighth only is entered for home consumption. The remainder is re-exported chiefly to Mexico and Chili; but in considerable quantities also to Guatemala, the United States, and East Indie; while smaller shipments are made to Russia, Germany, Belgium, and other places

Tares, in leather bags, 4 lbs. each; in iron bottles, weighing 3 qrs. 8 lbs., 15 lbs. per bottle. MERINO, a fine kind of woollen fabric. [WOOLLEN MANUFACTURES.] METRE, the rudimentary unit of the metrical system of France, fixed at the

ten-millionth part of the quadrant of the meridian, is equal 39 37079 inches. MEXICO, UNITED STATES OF, formerly the viceroyalty of New Spain, is now a federative republic, occupying the S. part of North America and N. part of Central America, betwixt 16° and 42° N. lat. It consists of 19 states, 5 territories, and a federal district, besides an extensive outlying tract. Area of the states, 833,600 sq. miles. Population of the whole, variously estimated at from 6,000,000 to 8,000,000, of which about one-half are Indian aborigines, 1,250,000 whites, and the remainder mixed races. Capital, Mexico, an inland city; pop. 140,000. The Congress of the union consists of a president, vice-president, and of two legislative bodies—the Senate and the House of Representatives.

two legislative bodies—the Senate and the House of Representatives.

About one-half of the surface of Mexico is situate within the tropics, while the rest belongs to the temperate zone; but of the former more than three-fifths have a mild atmosphere, as nearly the whole interior is composed of an immense table-land of the mean height of 7000 feet, continuous with the Andes of S. America, and running from 18° to 40° N. Isitude. In the course of this tract, however, detached mountains occur which rise into the region of perpetual snow. The table-land gradually declines towards the temperate zone; but the descent towards the coasts, especially the E. coast, is by a graduated series of terraces, which produce an extraordinary diversity of vegetation, and at same time oppose great difficulties to the communication between the maritime districts and the interior, rendering it difficult to transport merchanice, except on muleback. In the equinoctial region there are only two seasons,—the wet, from June or July to September or October, and the dry, which lasts eight months: in this district the different climater rise as it were one above another from the shore, where the mean temperature is about 78° Fabr. to the central plains, where it is about 62°. The coast is humid and unhealthy for strangers, but

and is remarkable for its salubrity; most of the population of the country being concentule latter. The summit of the table-land is almost destitute of vegetation, owing to the moisture; but muriate of soda and other saline substances exist in great abundance, ing districts are in general productive. Maise is the chief object of culture; besides which, manice, the cereal grains, rice, and the potato, form the common food of the people, an wheat is of the finest quality, and would form a staple export, but for the difficulty ting it to the seacoast. The narrow insalubrious plain along the coast called the tierra hot country, is remarkable for its inxuriant vegetation. The chief productions are the cetton, cocos, indigo, and tobacco. The southern part of the country, forming the celebrated for the variety and importance of its woods and medicinal plants,—including toutchouc, vanilla, jalap, and storax, besides the tree which nourishes the cochineal st herds of horses, mules, and horace certifice cover the plains of the northern states. so of Maxico, however, constitute the chief source of its wealth, particularly those of hindeed are by far the most valuable in the world. Gold is obtained, but only in tities. Copper, tin, iron, lead, and mercury, are also to be found. The gold is procured river deposits by washing, particularly in the province of Sonora: the veins of this nost common in Oaxaca. The silver is mostly procured from veins, and the following is a tichest mines:—Gusnaxuato, in state or province of that name; Catorce, in San Luis catecas, in province of that name; Real del Monte, near Mexico; Bolanos, in Kalisco; y, in Durango; Sombrerete, in Zacatecas; Ramos, near Mexico; Bolanos, in Kalisco; y, in Durango; Sombrerete, in Zacatecas; Ramos, in San Luis de Potos!; Parral, in Durango; the Maxico in 1827 vol. ii. n. 39, the annual avenue appraise of the name.

pear Mexico; Tresnillo, in Zacatecas; Ramos, in San Luis de Potosi; Parral, in Durg to Mr Ward (Mexico in 1827, vol. ii. p. 38), the annual average produce of the mines revolution in 1810 amounted to \$24,000,000 (£4,800,000), and the average exports to (£4,800,000); but after that event, the unsettled state of the country, the emihe Old Spaniards, and the withdrawing of the funds which kept the mines in operation, eat falling off; and in 1821, when the separation from the mother-country became the coinage sunk to \$8,067,560 (£1,613,513). In a few years afterwards, extraordinary in to be made by British capitalists to restore the mines, and during the speculative of 1825, many joint-stock companies were formed for this purpose. These associations spirit, and their shares speedily attained extravagant premiums; but it was soon found a every thing had to be reconstructed. The expenses attending the preliminary operabed nearly the whole subscribed capital; while, owing to the defective mode of extract, and the mismanagement of many of the companies agents, the produce was much less spected; and, in consequence, many of the undertakings were abandoned. Within a no less than £3,000,000 of British capital were expended in enterprise connected with s; besides considerable investments by American and German companies. Notwithese exertions, and the more improved processes which are understood to have been ted, the silver produced at present is not estimated to exceed £2,300,000; nor the gold, the former being thus only about one-half, and the latter scarcely above one-third of produced before the revolution. [Bullion.] The English companies at present in res xix in number, and the funds invested by each are estimated as follows:—Real del 00,000; United Mexican, £1,200,000; Anglo-Mexican, £1,000,000; Bolanos, £150,000; as, £180,000; Catorce, £60,000. The Bolanos is said to have been the most successful urres in Mexico are generally in a rude state. The best were formerly those of gold plated articles, though these have no

nedpal import is quicksilver, of which about 6,000,000 lbs. are annually consumed nes; it is mostly brought from England, into which it is carried from Spain; cottens, and linems, are brought from Britain, also iron, hardware, arms, and earthense-ware and linen from Germany; paper from Italy and France; wine and brandy and France; olive-oil from Spain; hats from France; spices from England, East I China; silks from China, Britain, and France; cocoa from Venezuela and Ecuador. ed value of British produce and manufactures sent annually to Mexico fluctuates general 260,000 and £700,000. An extensive trade is carried on with the United States, to of the Mexican products find a ready market, and are paid for in the manufactures of sor of Europe.

s or of Europe. Ports for foreign trade are—in the Gulf of Mexico, Vera Cruz, Tampico, Campeachy, s., Sisal, and Tabasco; on the Pacific, San Blas, Mazatlan, and Acapulco; in the lifornia, Guaymas; and on the Sea of Upper California, Monterey. Of these, Vera se east coast, in lat. 19° 15° N. long. 89° 20° W., distant 30 leagues from Mexico, and forsole port for European commerce, is still that to which the greatest amount of imports t; it has yet also the principal export-trade in all commodities except the precious metals, mostly sent from Tampico, the port nearest to the richest mining districts. Vera Cruz by the celebrated castle of San Juan de Ullos; it is very unhealthy; and its harbour is ad anchorage, open to the north winds, which blow with dreadful impetuosity from 1 April. Indeed, scarcely any of the ports on the east side are good,—an accumulation in geomstantly driven into them by the trade-winds. The shipping frequenting the orts is of the considerable amount, owing to the staples of its trade being mostly articles great value in small bulk.

MEASURES, MONEY, FINANCES, &c.

pesetas, and reals of Mexican plate: In copper, quartillos, and clacos or ochavos. The gold quartillos, and clacos or ochavos. The gold coins throughout Spanish America are generally minted, as in Spain, at the rate of \$\tilde{\text{9}}\) doubloons to the Castile mark, 21 carats fine; making the doubloon, when of full weight, worth \$\tilde{\text{23}}\), 48.84d. The silver coins (except in the Colombian states) are also generally minted as in Spain at the rate of \$\tilde{\text{8}}\] doilars, 17 half-dollars, 34 pesetas, or 68 reals to the Castilian mark. The standard of the dollar, which is usually termed the hard dollar (peso duro or fuerte), and sometimes the Spanish dollar, is 104 dineros fine in 12, and its value, when of full weight, is 4s.24d. The half-dollar is of proportional value. The pesetas and reals, however, are always inferior. The Spanish standard for these smaller coins is 94 dineros fine; but in several of the new republics this fine; but in several of the new republics this standard has been reduced; in BOLIVIA it is now only 8 dineros, or ads pure silver to ad of

The dollar of account is reckoned both in the small base coins (which form the ordinary currency of the Spanish-American states) and in hard dollars; the latter occur chiefly in foreign trade. The usual exchange of the hard dollar is about 48d.; or, what is the same, \$5 per £1,

MEASURE, MONEY.

The Measures and Weights are in general those of Spain; but the British yard and French aune are also used in the sale of European piece-goods.

Money.—The principal money of account in Mexico, and throughout Spanish America, is the piastre or dollar (\$\frac{1}{2}\$), which is divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The real is also divided into 8 reals, to 100 cents. The coins are.—In gold, doubloons or ounces to European pieces.

Author of the real is also divided into 8 reals, to 100 cents. The import duties, being the coins are.—In gold, doubloons or ounces (nominally of 16 dollars), also \$\frac{1}{2}\$, \$\frac{1}{2}\$, and \$\frac{1}{2}\$ dollars or peetas, and reals of Mexican plate: In copper.

Figure 2.—The public required to \$\frac{1}{2}\$ for \$\fr

omers, who are notoriously corrupt.

Fissect. — The public revenue was hely stated to average about \$12.500,000 (£2.500.00), mostly derived from customs; but this is ecceeded by the charges upon it, and the fisses have been long in a disordered state. The descrite debt is considerable; and there is a frequent of the continuation of the continuation of the continuation of the continuation of the manner of the manner of the amount, of 6 per cents, raised at 88. By a sequent arrangement, the unredeemed partial of the continuation of the contin

A Treaty between Mexico and Great Br was executed on 26th December 1826, prof for the protection and security of their on merce, and placing the two states reposite towards each other on the footing of the me

MICA, a finely foliated mineral substance, sometimes used as a substitute for glass, particularly in certain kinds of stoves, to enclose the fire without concealing the flame. The large sheets of mica met with in this country are mostly import from Siberia

MILE, an itinerary measure, varying in different countries. [Mrasure]
MILK (Fr. Lait. Ger. Milch), a secreted liquid intended for the nourishment
of the young of mammiferous animals. The milk of the cow is that chiefly used by
mankind. Butter is obtained from this fluid by agitation, and cheese by coagulation. The cow yields her milk most plentifully for some time after calving; then greatly yields less and less; and for six weeks or more previous to bringing both her young, she usually becomes dry. The quantity varies greatly with the balth, constitution, and treatment of the animals; but on a well-managed dairy-fare where a proper breed of cows exists, the average yearly produce may be recked at from 700 to 800 gallons for each. Two gallons of milk or a little more will yield at from 700 to 800 gallons for each. Two gallons of milk or a little more will yield about 1 lb. of butter; and from 7 to 8 pints will yield 1 lb. of cheese (Low's April culture). Milk is only raised for direct sale in the neighbourhood of towns: a London and its environs, Mr Youatt estimates that 12,000 cows are kept at present for that purpose alone. At greater distances from towns, milk is generally converted into butter; and in still more remote places into cheese, or into butter which is salted. Mr M'Queen values the annual produce of the dairy in the U. K. stollows:—Milk, £12,000,000; butter, £13,500,000; cheese, £7,000,000; total, £32,500,000.—(Statistics, p. 48.)

MILLET, a kind of grain (Holcus) imported into this country from German, and the south of Europe, chiefly for feeding small birds. There are a variety of different species. In most countries lying under the warmer latitudes of the ten perate zone, the millets form a very essential article of domestic economy, being deprived of the husk and used whole as rice, or ground into meal and flour, and

made into bread.

MILREA, the integer of account in BRAZIL and PORTUGAL

MINIUM, or RED LEAD, is massicot finely ground and calcined. It is a

d powder, but with a liability to turn black. It is used in painting, in the manu-

cture of glass, and in surgery.

MINOT, an old French measure, equal 1 '078 Imp. bushel.

MISCAL, an Oriental weight, equal 74 troy grains nearly.

MOCHA STONE, is a semi-transparent calcedony, including various ramified times produced by iron, or other mineral substances, but sometimes also by the sessence of vegetable bodies, such as mosses. The finest are found in Gujerat, but seived their name from having been brought from Mocha. An inferior sort is

mo found in Germany.

MODENA, a ducal state in N. Italy, between the Papal States and Parms.

rea, 2080 sq. miles. Population in 1833, 403,500. The government is the most mounte in Italy.

About one-half of the territory is covered by the chain of the Apennines and its offsets; one-fied more forms part of the plain of Lombardy; and a small but rich strip extends along the seas of the Mediterranean. Principal towns, Modens and Reggio. Exports, horned cattle, sea, fruit, silk, corn, brandy, wine, vinegar, and the marble of Carrara, both wrought and unsught, which employs 1900 workmen, and yields annually about £30,000. A great fair takes ness at Reggio, in March.

The bracelo of Modena = 24:31 Imp. inches; the bracels of Reggio = 20:65 Imp. inches. The stan, land measure, of 72 tavole = 0.7009 Imp. sere. The stajo of corn = 1:94 Imp. bushel. he quintail of 100 Modens libs. = 70:45 fbs. avoird.; and 100 Reggio lbs. = 72:74 bbs. avoird.

The general money of account is the lirs Italians, divided into 100 centimes, and equal in value (the Franch franc, or 9th. The old Modens lirs of 20 soldi or 240 denari = 34d.; and the lirs Reggio = 24d.

MOGIO, an Italian measure of capacity, varying in different places.

MOHAIR, the hair of the Angora goat; it is made into camlets, &c.

MOHUR, the principal gold coin of INDIA.

MOIDORE, or LISBONNINE, an old Portuguese gold coin, value 26s. 114d.

MOLASSES. [Sugar.]

MONEY, any commodity employed as a standard by which to measure the value ethers, as the equivalent given for them, and as a medium of exchange. Various ticles have, in different states of civilisation, been used to perform the functions? money,—as cattle, salt, furs, tobacco, silk, cowry shells, and some others; it in almost all parts of the globe these are now superseded by silver and gold, wing to their greater portability, divisibility, and indestructibility, and to their ring less liable than almost any other commodities to fluctuations of value. In ally ages, the denominations of money were identical with those of weight, and more than the property of the state of metals were circulated in ingots or small masses. But as civilisation advanced, ad transactions increased, the constant trouble of weighing them, and, in most inances, of also assaying them, produced a degree of inconvenience, that led to
introduction of small pieces, impressed with a national stamp, which rendered
the perations unnecessary. These, under the name of Coins, became thus in
meral use in transactions between individuals belonging to the same political manunity; though silver and gold, in their former state of ingots or bars, have estinued to be employed, in a greater or lesser degree, in international exchanges. Some states, in their coinage, have made use of one metal only as standard ency, or legal tender to any amount; others, of both gold and silver, at a certain sed relative value. In the United Kingdom the standard is gold, which is coined at prate of 1869 sovereigns from 40 troy pounds of standard metal, or, what is the same, erate of 1869 sovereigns from 40 troy pounds of standard metal, or, what is the same, i.28, 17a. 10 ld. per ounce. In France, Austria, Russia, and most other continental atea, there are two standards; but owing to the relative value of gold to silver sing fixed by their mint regulations at a rate higher than their relative value a the market, the latter metal alone is practically in use as legal tender, and an ite on the mint rate has to be paid in order to procure gold. In the United sates, where there are also two standards, this rule was reversed in 1834, when, wing to a reduction in the weight of their gold coin [Eagle], that metal became a general medium for large payments instead of silver.

Of the precious metals, gold, from its superior portability, has been always preferred for large payments and foreign remittances. But, in the progress of society, it seams gradually apparent that the advantages of metallic money were chiefly

scame gradually apparent that the advantages of metallic money were chiefly unfined to its functions as a standard and equivalent of value; as a medium of scabenge, its weight, the trouble of counting large sums, and the risk of losing lattle removing what has so great an intrinsic value, rendered it unfit for the standed operations of modern commerce. These inconveniences led, in the foursenth century, to the introduction of bills of exchange; and, at a later period, to set modification of these instruments which has obtained the name of papersoney. The substitution of a cheap for an expensive medium of circulation, by



which, with £25,000,000. But, in viewing this as the amount of our circumst be had to the extent to which the use of money is economise ment of bank-cheques and letters of credit, by the speedy, in many diato return of notes, produced by the system of allowing interest; and by many other operations, not forgetting that of the Clear payments ranging from £1,500,000 to £6,250,000, are effected dailankers of London with only about £200,000 of bank-notes.\* In of circulation is, from the absence of such facilities, comparatively many such as the payments have been such as the control of circulation is from the absence of such facilities, comparatively many such as the payments have such as the payment of the control of the payments have such as the payments as the payments are payments.

notes, however, being only £12,000,000.—(Report on Banks of Issu. The rate at which money exchanges for other articles is determ tity. "If." says Mr Mill, "we suppose that all the goods of the one side, all the money on the other, and that they are exchange one another, it is obvious that one-tenth or one-hundredth, or of the goods, will exchange against one-tenth, or any part of money; and that this tenth will be a great quantity or small pertion as the whole quantity of the money in the country is (Polt. Econ. c. 3, § 7). The quantity of money, however, is to merely by its proportion to the amount of trade or of payments, relative rapidity of its circulation, and after allowing for the excuse is economised. Supposing the amount of trade and mode remain stationary, if the quantity of money be increased, its vall the price of other commodities will proportionally rise, as the lat change against a greater amount of money: if, on the other hand money be reduced, its value will be raised, and prices in a corrediminished, as commodities will then have to be exchanged for money. The converse of these changes will take place if the value amount of trade and mode of circulation, and the quantity of stationary. "In whatever degree, therefore, the quantity of more diminished, other things remaining the same, in that same proportion of the whole and of every part is reciprocally diminished or inticold and silver, however, as products of industry, possess an intall other commodities, equivalent to the cost of producing them; a case of metallic money, if its value in any country be reduced be other countries, it will be used or exported as bullion; while, on if its value be increased above that level, it will become an objection to convert it into coin. The value of metallic money in any out for only a short time above or below its level in other countries, of duction. A mixed currency, composed of coin, and paper conver obviously regulated by the same laws. But such is not the cas vertible paper-money; for, though under e

tries; and hence, when issued in excess, it will become proportionally depreciated; and this depreciation (which will be measured by the rate at which the paper exchanges against bullion) may, by continued additions, go on increasing, until its value as a medium of exchange is entirely dissipated. [Assignats.] BANK.]

But although fluctuations in the value of a metallic or mixed currency, owing to variations in quantity, are subject to correction from the influence of the currencies of other countries, the case is different when any diminution is made rencies of other countries, the case is different when any diminution is made on the weight of the coin. In this case, though preserving the same name, it will become permanently degraded; and if reduced one-half, will as certainly be lowered in real value to the same extent, as a quarter of wheat would be by being reduced to four bushels. In ancient times, owing partly to erroneous conceptions of the nature of money, but chiefly to the injustice of sovereigns, who were thereby enabled to fulfil, in appearance, their engagements with a smaller quantity of gold and silver than would otherwise have been requisite, the degradation of the coin was a common act of public policy; and the English pound was, in this way, reduced to 1-3d, the Scottish to 1-36th, and the French livre to 1-66th of their original values. Such an expedient is now almost pulmown in civilized of their original values. Such an expedient is now almost unknown in civilized communities; but a similar effect may be produced by fraudulent paring or by abrasion. When a seignorage is exacted higher than the expense of coinage, the intrinsic value of the coin will of course be less than its nominal value, but such coins can be used only, like British silver or copper, as a subordinate species of

money for small payments, and under certain limitations as to quantity.

A surrency may be accounted in its most perfect state when it consists of paper of a value precisely equal with the gold or silver which it professes to represent; as no other instrument can fulfil in a higher degree the great requisites of a circulating medium, convenience, cheapness, security, and steadiness of value. But con-siderable difference of opinion prevails in reference to the method best adapted for the practical attainment of these objects. Of late there has arisen a party, who, on the allegation that undue expansions and contractions of the currency have been the secret spring of all those alternations of commercial excitement and depression which have taken place in modern times,—advocate the separation of the functions of issue from those of banking, and the confining of the former to one state establishment, which should circulate a fixed amount of government paper-money (below the point to which a purely metallic currency would ever be reduced), and leave all finetuations to take place in the precious metals alone, or in the notes of a bullion deposit bank; or which should in some other way regulate the amount of the circulating medium, so that there should be no greater fluctuation than if it wholly consisted of the precious metals. Such plans, however, are opposed both by those who uphold the present system, and by those who, advocating the further extension of joint-stock banking, contend that the issues of paper are best regulated by free competition. By the latter it is urged that experience has shown that no angle body can be safely intrusted with the privilege of issuing paper: That if there was but one such body, there would be sometimes too much money and sometimes too little for the wants of trade in different places: And that, after delaying a certain coin to be the such standard of value and level tender, and declaring a certain coin to be the sole standard of value and legal tender, and providing for the public registration of all the partners of a bank, and their unlimited responsibility for all its obligations, the lengthened experience of Scotland has shown that were government to confine its further interference to enforcing the fulfilment of contracts, it might safely be left to the parties themselves to judge of the degree of credit they should give to each other's engagements, and to adopt that mode of circulating such engagements which might appear to them to combine

Upon these and the other plans advocated by writers on the currency, however, it is unnecessary to enlarge in this place. They form, as is well known, the subject of two reports in 1840 and 1841 by Committees of the House of Commons; and such persons as feel an interest in the question will not satisfy themselves with any cond-hand arguments, but will of course refer to those reports, or to works where

the subject is treated in a manner suited to its importance.

In the preceding observations we have assumed gold and silver to be invariable standards; but in the article Bullion we have explained that in the course of ages these metals have themselves undergone great changes. In fact, no commodity can be depended on as a permanent measure of value. The facilities of its production will not always preserve the exact level of the average of other commodities, and move on in complete uniformity with the general progress of improvement in the industrial arts. No kind of money at present in use, therefore, can be free from the great variations of value to which the precious metals themselves are liable. Such a currency, however, has been imagined. "It has been proposed," says Mr Ponlett Scrope, in his ingenious Treatise on Political Economy, "to correct the legal standard of value (or at least to afford to individuals the means of ascertaining its errors) by the periodical publication of an authentic price-current, containing a list of a large number of articles in general use, arranged in quantities corresponding to their relative consumption, so as to give the rise or fall, from the control of the c to time, of the mean of prices; which will indicate, with all the extreme desirable for commercial purposes, the variations in the value of money, and enable individuals, if they shall think fit, to regulate their pecuniary engagements by reference to this Tabular Standard" (p. 407). This proposition, however, is of too speculative a nature for consideration in the present work.

MONIES OF ACCOUNT are those denominations and divisions of money in which secounts are kept: in some countries these are not coins, but merely fixed proporties to coins, as was the case with the British pound sterling before the coining of the sovereign. In the Report by the Commissioners on the Standards of Weight and Measure, of 21st December 1841, the attention of the government is invited to the advantage and facility of establishing a decimal system of monies instead of that presently in use in this country. The facility consists in the case of interposing between the sovereign (or pound) and the shilling, a new coin equivalent to two shillings (to be called by a distinctive name); of considering the farthing (which now passes as the 1-960th part of the pound) as the 1-1000th part of that unit; of establishing a coin of value equal to 1-100th part of the pound; and of circulating, besides these decimal coins, others bearing a simple relation to them, including the present shilling and sixpence. MONIES OF ACCOUNT are those denominations and divisions of money in which acthe present shilling and sixpence.

MONOPOLY, a privilege granted by license, conferring on an individual or company the sole right of purchasing and disposing of, making or using, a certain specified article; the term is likewise sometimes used to denote the engrousing of commodities with the view of selling them at a high price. Monopolies were formerly granted by the sovereign, and they prevailed to a great extent in England in Queen Elizabeth's time; but, having become an intolerable grievance, they were abolished in the succeeding reign (21 Jac. I. c. 3), with the exception of patents for inventions or improvements for a limited number of years; and a charter of mopoly cannot now be granted without an act of parliament. The same law has been held to apply to Scotland.—(Bell's Com. vol. i. p. 108.)

MONSOONS, important modifications of the trade-winds which occur in the Indian Ocean, the nature of which is not not fally understand.

MONSOUNS, important modifications of the trade-winds which occur in the Indian Ocean, the nature of which is not yet fully understood.

In the Arabian and Indian Seas, on the north side of the equator, the monsoon blows next-east from November to March, and south-west from April to October; the former producing in India dry and agreeable weather, the latter rain and tempest. The change takes place gradually. In the Chinese and Sooloo Seas, however, the wind is generally N.N.W. from November to March, and S.S.E. from April to October. [India. Trade-Wind.]

MONT DE PIETE, a benevolent association for lending money on pledges at a moderate interest; and differing from ordinary pawnbroking establishments in being founded rather for the benefit of the borrower than that of the lender. Sech institutions are said to have existed in Rome in the reigns of Augustus and Tibeinstitutions are said to have existed in Rome in the reigns of Augustus and Therius. They were revived in modern Italy in the 15th century, where they received every encouragement from the popes; and they exist at present in all the large towns in that country, the principal being the "Sagro Monte de Picta di Roma," founded in 1538, and which in 1839 advanced no less than £211,554 on 366,161 pawns, the average amount of each being 14s. 2½d. The £211,554 on 366,161 pawns, the average amount of each being 14s. 2½d. The £211,554 on 366,161 pawns, other parts of the Continent, particularly France. The "Mont de Picté de Paris" charges interest at 9 per cent., and oue-half per cent. to the valuators at the time of releasing: the amount advanced by it in 1840 was £743,040 on 1,230,652 pawns, besides £230,553 on renewed articles. The loan is made for a fixed term, at the expiration of which, if the principal and interest are not repaid, the pledge are sold, and the surplus, after paying the debt, is restored to the owner: in most are sold, and the surplus, after paying the debt, is restored to the owner: in most instances, however, the term may be renewed on payment of the interest. The profits are in some cases added to the capital, in others appropriated to charitable purposes. Such institutions are common in several parts of Ireland, but they are almost unknown in Britain, where their place is supplied by pawnbrokers. [Bayes FOR SAVINGS. LOAN SOCIETIES. PAWNBEOKER. MONTEVIDEO. [URUGUAY, REPUBLIC OF.]

MORGEN, a German land measure varying in different places.

MOR 483 MOZ

ROCCO, the most important of the Barbary States, is bounded W. by the ic; N. by the Mediterranean; E. by Algiers; and S. by the Sahara or Great.

Area, 274,000 sq. miles. Population, 8,500,000, mostly Arab Moors and a. The chief cities are, Morocco the capital, Fez, and Mequinez, all inland. vernment is a barbarous despotism.

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The chief cities are, Morocco the capital, Fez, and Mequinez, all inland.

Wernment is a barbarous despotism.

The statement of the chain of the Atlas runs parallel to the coasts, changing its direction with mathe Atlantic to the Mediterranean, and leaving an intermediate plain, the greater part is finely watered, and unsurpassed in natural fertility. But though the inhabitants have degreatly beyond the rude and roaming habits for which they were anciently distinguished, rittle attention to the improvement of the land, which indeed might be made one wast id. Beyond the Atlas, however, there is a more arid region, named Tafilet, unit for grain, ling fine dates, and rearing a breed of goats, whose skins afford the fine morocco leather, sate is not so hot as might be expected from the latitude, and wheat and barley are extensised; sheep are numerous, and produce fine wool, which is manufactured into a coarsemals the chief dress of the inhabitants. An active inland trade is carried on with Soudan, and Arabia by caravans, and with other countries by sea.

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Arabia by caravans, and with other countries of the sail, sugar, splees, dye-stiffs, metals, tea, and carthenware; the exports of fruit, wool, olive-oil, wax, hides, corn. live-stock, rk, and leeches. In 1839, the regular importations by sea.

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RPHIA, a vegetable alkaloid, procured by a chemical process from opium, the narcotic principle of that substance. When obtained from its alcoholic a it is in small, brilliant, and colourless crystals, of a very bitter taste. The ty obtained averages about 1 oz. from the lb. of opium; but it is very vari-the Turkey opium produces the most, and the East Indian and Egyptian the

GOPHUM.]

SAIC GOLD, a bisulphuret of tin, formed by heating the peroxide with its in sulphur. It is produced in small, soft, shining flakes, of a golden yellow. It is chiefly imported from Germany, and under the name of bronze powder hused for ornamental work, particularly paper-hangings.

THER-OF-PEARL, the shell of the pearl-oyster. It is composed of alterance of computated albumen and carbonate of lime. On the inside it is

ayers of coagulated albumen and carbonate of lime. On the inside it is itely polished, and of the whiteness of the pearl; and on the outside the is the same after the external laminæ have been taken off. It is imported arope from India and China, and is extensively used for inlaid works, toys, nff-hove

USSELINE DE LA LAINE (in Fr. muslin of wool), a fine, thin, woollen manufactured in France, and much used for the dress of ladies. An inferior bearing the same name, and of similar appearance, though composed of wool with cotton, is now also extensively made in Britain.

ZAMBIQUE, a territory claimed by the Portuguese, on the E. coast of extending nominally from the Bay of Delagos to Cape Delgado, and into seven captaincies; but their real possessions in this country are now in insecure, and confined chiefly to the town of Mozambique, and the settleof Quillimane, Senna, Tette, and Manica, on the Zambezi river. Melinda, flourishing settlement on the adjoining coast of Zanguebar, is deserted.

mbique, the capital, and commercial emporium of the Portuguese possessions on the R. 'Africa, is situated on a small island closely adjoining the continent, in lat. 15° 3' S., long. E.; pop. nearly 10,000, of whom only a few hundreds are Europeana. It possesses a good as and commodious pier; but in other respects it is situated unfavourably, being about 300 stant from the mouth of the Zambezi, the channel of intercourse with the interior. It is beatthy. The chief articles to be obtained at these settlements are gold, ivory, ambergrie, or root, tortoise-shell, and cowries. The export of slaves to Brazil was formerly considered is believed to be still carried on to some extent. Provisions and refreshments are described.

Of late much of the trade has been removed to Quillimane, at the mouth of the Zambezi, is ist. 17° 58' S., long. 36' 55' E.; pop. 3000. Weights.—The bahar weight is 20 franks = 34e ha avoid. The currency is chiefly Spanish dollars and Portuguese coins.

MUDDE, a Dutch and Belgian measure = 23 Imp. bushels, or 1 hectolitre.

MULE, a quadruped springing from the union of the male ass with the mare, or
of the horse with the female ass,—the former being the best. The mule is conmonly found to be vicious, stubborn, and obstinate, to a proverb; but it is hardy, and valuable for its sureness of foot. It is also useful on account of the great lead which it can carry. Hence its common use in some parts of Spain, in Mexica, South America, and in other mountainous countries without good roads. The Persian mules, according to Mr Fraser, are of prodigious strength, usually carrying loads of about 3 cwt., with which they travel day after day along the exercise paths and over the rough cothuls of the country (still preserving their condition), at the rate of from 25 to 50 miles a-day, according to the distance of the resting-places. The mule is longer-lived than either the horse or the ass; but it is selden used in this country.

MULLET, a fish (Mugil), greatly prized by the epicures of ancient Rome, and the roe of which is at present largely made into Boyanga, on the shores of the Mediterranean. The mullet is gregarious in its habits, about 12 or 14 inches in length, and of a peculiar form and brilliant appearance. One species, the rel mullet, is taken on the S. coast of England, particularly in May and June. It is

caught by the mackerel-nets, and in larger quantities by the trawl-net.

MUM, a fermented liquor, brewed principally from the malt of wheat.

MUNJEET, an inferior kind of madder-root imported from Calcutta. The root

MUNJEET, an inferior kind of madder-root imported from Calcutta. The root are long and slender, with a smell somewhat resembling liquorice-root; when broken they appear of a fine red colour, having a yellowish pith inside. Nearly 30,000 bales are on the average imported annually, each weighing 20 lbs. MURIATIC ACID, on SPIRIT OF SALT, an aqueous solution of maristic acid gas, now called hydrochloric acid gas. It is commonly procured by distilling a mixture of diluted sulphuric acid and common salt, equal weights being taken of salt, acid, and water. This acid is generally of a yellow hue, a very pungent seed, intensely sour taste and emits fumes when expected to six. So were 1970. intensely sour taste, and emits fumes when exposed to air. Sp. gr. 170. The yellow hue is produced, according to Dr Thomson, from a trace of bromine; being which the said of commercial and a second special second which, the acid of commerce is almost always contaminated with iron and subbane acid, and sometimes nitric acid. When pure it is colourless. Muriatic acid is

acid, and sometimes nitric acid. When pure it is colouriess. Fluriance acid used in medicine, and in some of the arts as a solvent of metals.

MUSCAT, a fortified seaport town on the E. coast of Arabia, and chief commercial emporium of the Persian Gulf, lies in lat. 23° 38' N., long. 58° 41' E. Population, including Muttrah, 60,000, composed of Arabs, Banyans, and a few Persian merchants. It is the capital of a sultan, whose patrimonial domnion is the same control of the sultan acid of the state of the same control of th rounding territory of Oman, but who claims the whole coast from Cape Adea ! Cape Ras al Had, thence northwards as far as Bussorah, including the islands of Bahrein, with all the African shore and adjacent islands from Cape Delgado is Cape Guardafui. He rents, besides, sulphur mines and several estates in Persa.

The harbour of Muscat is formed by a small island, consisting of a huge mass of granits, 300 has high, situate so near the mainland as only to allow the free passage of small vensels. The town is set of the hottest places in the world, Fahrenbeit, though about 50° in January and February, new ing between 50° and 115° in July and August. The trade is considerable. Besides an extensive intercourse with the interior by means of caravans, Muscat is frequented by vensels from the shores of the Persian Gulf, the Red Sea, and from the east coast of Africa; and the product of all the countries adjoining these places is generally found in the market. Trade has also carried with Mauritius, India, China, and the Eastern Islands. The chief exports are dates, been raisins, wheat, salted and dried fish, sharks 'fine, pearls, and drugs. The imports are rice, cetter, and woollen goods, iron, lead, sugar, and some spices; and the value annually imported is all mated at f'(NH) (NH)

The maund of 24 cuchas = 8 lbs. 12 oz. avoird. The integer of account is the mah

The maund of 24 cuchas = 8 lbs. 12 oz. avoird. The integer of account is the mahenodes of garces. The mahenodes is a silver coin, of which I lare reckoned equal to a 8 panish dollar. By garce is of copper; as is also the shake, valued at from 72 to 80 per dollar. Foreign coins circulate, but are generally transferred by weight.

A convention with Britain, dated May 31, 1839, and ratified July 22, 1840, contains, among other provisions, a stipulation that no duty exceeding 5 per cent. shall be levied at the place of surfice sulfars is dominions on British weeks which shall be in Suffar all import, export, tonnage, and license duties, and of any other government impost upon the week, or upon the goods; nor shall any charge be made on account of goods remaining on bared unsold, nor on vessels entering to refit or for refreshments. A similar treaty was effected by the Americans on Sentember 21, 1833.

unsoig, nor on vessels entering to tent at a vertical and the protection be affect to Americans on September 21, 1833.

The present sultan is distinguished for energy and intelligence; and the protection be affect to property is so efficient that the Hanyans have formed a marine insurance society, of which the Arab traders generally avail themselves. He possesses a considerable navy, and his subjects are

excellent seamen.

MUSCLE, a shell-fish (*Mytilus edulis*), abundant on our seashores, and largely sed as food, though opinions differ as to its wholesomeness. The finest are the Hambleton Hookers" of Lancashire; they are taken out of the sea, and fattened

a the river Wyre, within reach of the tide.

MUSHROOM, a tribe of fungus plants (Agaricus), some species of which are

med for pickling, catsup, powder, and for dressing fresh. Their season in England s September; and the most delicate are those found on old close-cropt pastures, re open downs by the seashore. Many kinds are poisonous, and it is only by experience that the eatable varieties can be distinguished. That usually cultivated the A. competities. The properties of mushrooms are better understood on the Sentiment than in England; more particularly in Russia, where they constitute an ortant article of food.

MUSICAL INSTRUMENTS may be arranged into three classes, namely, wind nstruments, stringed instruments, and those in which the sound is produced by concussion. Their manufacture and sale affords employment to a considerable numser of persons in this country, more especially in London, and, though to a smaller ner of persons in this country, more especially in London, and, mough to a summer metent, in Edinburgh and Dublin. But the peculiar nature of the trade places it in a great degree beyond the scope of the present work; some particulars, however, leserving of notice, were furnished to the parliamentary committee on import duties. It appears that British pianos excel all others; and that though in Germany, in musequence of more diffused musical habits, they are currently made for £10 or £12, our manufacturers do not dread the abolition of tariff protection, owing to the superior tone and durability of their instruments; the best harps and flutes are e made in England; but the finest brass wind-instruments are imported. The

\*\*Swiss deal; for those of an inferior kind, American pine is used.

With respect to the violin, the "sovereign of the orchestra," it has been made only the best can now be said to be made nowhere." This instruments have a pad many of the old ones are of great value. ment, however, improves by age, and many of the old ones are of great value. The baset in the world are those of the Amati family of Cremona, who flourished in the 16th century. The chief other makers are Stradivarius, the elder and the conger, and Guarnerius, also of Cremona, in the 17th century; and Stainer, a sative of the Tyrol. A good-toned violin cannot be bought in England or France is less than £50, and many have been sold for £250. An instrument made by

**Endivarius can always be sold for £100.** 

Masical instruments, mostly pianos, are exported in considerable quantities, principally to the colonies, India, and S. America. The importations, embracing a variety of instruments, amount annually to about £12,000.

MUSK (Fr. Musc. Ger. Bisam. It. Muschio. Rus. Kabarga), a fragrant subtance secreted in a glandular pouch under the belly of the male of the musk-deer [Meschus Moschiferus], which inhabits the elevated regions of Asia. Musk in its meant state has the consistence of an electuary of a reddish-brown colour: but by recent state has the consistence of an electuary of a reddish-brown colour; but by keeping it becomes dry and crumbly. The best comes from China in small round bags, covered with brownish hairs, and containing at the most 13 drachm, largemined, and of a deep brown colour, and a strong ammoniacal smell. The Sibcan or Russian musk is greatly inferior. It is small-grained, light brown, of a raker and more fetid smell, with little ammoniacal odour; the bags longer and tree. Musk from its high price is often adulterated, more especially when purbased in grains, and not in the natural bags of the animal. It is an article of the materia medica, and is extensively used as a perfume. It is an article of the materia medica, and is extensively used as a perfume. It should be preserved in levely stopped glass bottles, in a place neither very dry nor too damp.

MUSQUASH, largely used as a "hatting-fur," is the skin of the musk-rat, a latingtive species of beaver. [Fur.]

MUSLIN, a fine thin cotton fabric, extensively manufactured in Glasgow and Manchester. It is used for handkerchiefs, ladies' caps, gowns, frills, and other purposes; and there is a great variety of kinds and qualities,—as book-muslin a starched or dressed kind), cambric-muslin, jaconet, mull, and others. Dacca, in

Bengal, was formerly celebrated for its muslins, some rare specimens of which have been poetically described as "webs of woven wind." [Corron Manufacture.]

MUSTARD (Du. Mostert. Fr. Moutarde. Ger. Mustert), a plant (Sinapis) altivated in Britain chiefly for its seeds. These when bruised form a bright yelow powder, of a pungent smell and acrid taste, called flour of mustard, which is used as a condiment, and for various purposes in medicine. There are two kinds, a black (S. nigra), and a white (S. Alba); the first was formerly preferred, seing more pungent, and of a much finer quality; but as the flour made from it

retains a darkness of colour, from which that of the white variety is free, and as, besides, less labour is required in the manufacture of the latter, it is now mere generally employed in Britain, either alone or in mixture with the other. The manufacture of mustard was first understood and practised in Durham, but it is now common in other parts of England.

MYROBALANS, a name given to several species of dried fruits of the plum kind, employed in dyeing and medicine by the natives of India. Five species are described by Mr Milburn in his Oriental Commerce. They are not used in this

country.

MYRRH (Arab. Murr. Fr. Myrrhe. It. & Sp. Mirra. Ger. Myrrhe), a gum resin, celebrated from the earliest ages for its aromatic and fragrant preparties, is the product of a small tree (Balsamodendron myrrha) found in Nubia and Arabia Felix. Several kinds are distinguished. The best, myrrh in tears, is who good of a yellow or reddish-yellow colour, light, brittle, pellucid, and sometimes shining; fracture vitreous or conchoidal, of a bitter aromatic taste and pecaliar smell. Sp. gr. 1'36. It is mostly imported from the Levant. The East liniar is in large opaque pieces, generally covered with a brownish-white powder. Myrh in sorts is the name given to a variety of inferior and adulterated kinds. This gum-resin is at present used as a stimulating medicine, and as an ingredient in gum-resin is at present used as a stimulating medicine, and as an ingredient in tooth-powders.

## N.

NAILS (Fr. Clous. Ger. Nägel, Spiker. It. Chiedi. Por. Preges. Rs. Giuosdi. Sp. Clavos) are made in most towns of the United Kingdom, but chiefy at Dudley, Stourbridge, Walsall, and other places near Birmingham, where about 25,000 persons are employed in this manufacture. The best are made by the hasel at the common forge, but vast numbers are now produced by machinery. In Birmingham, well-formed nails are cut out of sheet-iron with the greatest rapidity; neatly-shaped heads are given to them by powerful pressure; while in the productions of annealing a tenacity is communicated to them which almost rivals the productions of the forge. About 5500 tons are annually exported.

of the forge. About 5500 tons are annually exported.

NANKIN, a Chinese cotton cloth, which, in point of strength, durability, and essential cheapness, is unrivalled by any of the cotton fabrics of Europe. The best is the produce of Kiang-nan or Kan-kin; and an inferior description is mast-factured in Quang-tung. It is either white, blue, or brownish-yellow; the last being the result of dye, and not the natural colour as vulgarly supposed. Makin and the control of the control o is now little used in England; but the consumption in warm countries is still considerable. The quantity got up at Canton for the foreign market is very variable. Under the British flag alone, in 1831, there were exported 925,200 pieces, valued at £107,323. In later years, the quantity has been much smaller; in 1834, it had fallen to 65,900 pieces. Imitation nankins are made in this country, but they are inferior to these of China.

they are inferior to those of China

NAPHTHA, a peculiar liquid hydrocarbon or species of bitumen, which is both a natural and artificial product. Natural naphtha is found at Baku on the Caspan, at Hit on the Euphrates, and other places in Mesopotamia; in Italy, near Piacesa, and of an inferior quality near Modena; and a similar liquid is obtained by the distillation of petroleum and caoutchouc. Coal naphtha or coal oid, the kind chiefy used in this country, closely resembles the former, and is one of the results of the distillation of pit-coal in gas-works, from which it is usually obtained. Naphtha is of a yellowish-white colour, transparent, and fluid as water, inflammable, safe very volatile. The purest Persian and Italian variety has a strong hiteranians but very volatile. The purest Persian and Italian variety has a strong bituminous be not disagreeable odour; Sp. gr. '760. The coal naphtha has a penetrating and unpleasant odour; Sp. gr. '840. It dissolves the greater number of the essential oils, and the resins; and is extensively used for dissolving caoutchous to render cloth waterproof, and for forming surgical instruments. It is also burnt instead of alcohol in lamps for heating small vessels. In Genoa naphtha is used in the street-lamps street-lamps.

NAPLES, KINGDOM OF, forming with the island of Sicily, described separately, the "Kingdom of the Two Sicilies," occupies the southern extremity of Italy, being bounded N.W. by the Papal States, and on every other side by the states and on every other side by the states and so every other side by the states are divided into 53 districts, and subdivided into 1790 communes. The coveriment is a heraditary monarchy with faw restrictions.

government is a hereditary monarchy, with few restrictions.

tarritory of Naples, after forming for some space a continuation of the long narrow penin[Italy, branches finally into the two smaller peninsulas of Otranto and Calabria. The
ness fill its interior, shooting out arms to its bounding promontories; in many places
ing wider, and assuming still more rugged and awful forms than in the northern part of
na. They leave, however, along the coast wide plains and extended valleys, blessed with
heat soil, and (except in some marshy tracts on the coast) with the most genial climate of
nuity in Europe. The rivers are numerous, but inconsiderable in point of size; and from
their entrance are impassable except for very small craft.

Issuits was given to improvement during the French occupation, more especially by the
se of the feudal system by Joseph Bonaparte in 1806; still comparatively little has been
be develop the great natural resources of the kingdom. In many places property is rendered
by banditti, and the great bulk of the people are sunk in a state of brutish indicience.

alt. coal, and other minerals abound, but scarcely any attempt has been made to work them.

Starts in the most rude condition; roads are neglected; and corn (mostly wheat, maize,
e), wine, oil, silk, fiax, hemp, cotton, and fruit, the staples of the soil, might be raised
stitiss equal to four or five times the consumption of the inhalitants. A miserable cotton
settory, a sort of government monopoly established at Salerno, the iron forge and mine at
the giove and hat manufactories at Naples, with coarsely made linens and cloths, are stated
Maggregor to comprise nearly all the branches of manufacturing industry.

I low state of productive labour, joined to oppressive duties and impolitic prohibitions,
as the external trade within comparatively narrow limits. The imports consist principally
one, woollers, linens, hardware, and other manufactures; cod-flat and pilchards; colonial

a, dye-stuffs, and metals, especially iron. The exports embrace olive-oil, silk, fiax and
wool, wine, corn, linseed, rags,

s Sardinian states.

Les, the chief port, capital, and emporium of the foreign trade, is beautifully situated on a
the same name, in the vicinity of Mount Vesuvius, in lat. 40° 50′ N., long. 14° 16′ E. Pop.

1. The harbour is formed by a projecting mole, nearly in the form of the letter L, within
the water is from 3 to 4 fathoms deep, but only small vessels can approach the town. The
deep, and there is no bar, but it is a good deal exposed to S.W. winds. According to Mr.
apor (Report, 4c. 1840), the principal exports in 1838 were 5,074,5629 gallons olives; 9436
fine; 885,637 lbs. cream of tartar; 286,111 lbs. silk; 362 tons argols; 966 tons bones; 10,700
a hoops; 744 tons figs; 1780 tons wheat; 1443 tons linseed; 1090 tons hemp; 348,164 pairs
572 tons liquorice paste; and 632 tons madder root. In the same year there cleared out
smels: whereof Neapolitan, 1031; British, 80; French, 22; and Sardinian, 43. The cusnities amount annually to about £590,000.
only other harbour on the Mediterranean coast is that of Gaeta; on the eastern coasts are
and Bari Taranto, and Brindisi; Gallitoil, the great oil mart, has merely a readstead.

only other harbour on the Mediterranean coast is that of Gaeta; on the eastern coasts are its of Bari, Taranto, and Brindiai; Gallipoli, the great oil mart, has merely a roadstead.

#### MEASURES, WEIGHTS, MONEY, BANKS, &c.

resres and Weights.—The canna or ell of copper; pieces for 5, 3, 2, 1, and i grani. There is 75 paiml. The Neapolitan mile of 7000 mogris, land measure, of 900 square passi 15 inp. scre.

15 inp. scre.

10 inches = 8305 imp. inches; the are, besides, a variety of old coins.

The par of exchange with London, deduced from the ducat in silver, which is the standard, is 6 ducats 31 grani, or, as commonly expressed, 0032 grani per £1.

15 Imp. acre. bartl, who or brandy measure, of 60 ca-9-60 Imp. gallons; the carro is 2 botte, or 11; and the pipe is 14 bartli: the salma, saure, of 16 staja, or 256 quarti = 34-91 alions, and weths about 3544 lbs. avoird. ballipoli, the oil salma of 10 staja or 350 is = 34-11 Imp. gallons. At Bart, the = 35-42 Imp. gallons. at Bart, the = 15-19 Imp. bushel, or 100 tomoli = 19 uarters nearly; the carro of 36 tomoli = an quarters.

ap. quarters

ap. quarters.

cantaro grosso of 100 rottoli = 196'45 lbs.

apole; the cantaro piccola of 150 pounds
[ 12 oz. = 106'07 lbs. avoirdupois. Gold

! Is oz. = 1060? ibi avoirdupois. Gold over are weighed by the libbra or pound of oss, 360 trapesi, or 7800 acini = 4950 troy; their fineness is expressed decimally.

gs.—The integer of account is the ducat, mes termed del Regno, which is divided grani, each of 10 cavall; also into 5 tari mrint. The ducat being equal 3s. 34d., is worth about 8d., the earlin 4d., and one 9-6the of a nenuy.

from the ducat in silver, which is the standard, is 6 ducat 3½ grani, or, as commonly expressed, 6033 grani per £1.

Usance of bills from Britain, Portugal, and Russia, 3 months' date; from Prance, Spain, Holland, and Germany, 2 months' date; from Leghorn, Rome, Genoa, and Sicily. 22 days' sight. Inland bills are drawn at 15 days' sight. Banks, \$6.—The Bank of the Two Sicilis is a government deposit bank, the orders or checks on which, being paid in cash on demand, circulate extensively in Naples, on the same footing as specie. There is also a government discount office; and most of the principal merchants engage more or less in banking operations.

\*Finances.—The annual revenue (including a quota of nearly £500,000 from Sicily), amounts to about £4,350,000, derived partly from direct and partly from indirect taxes, the most important of the former being a land-tax of 25 per cent. The principal other sources are customs, colls, a sait monopoly, lotteries, and registrations. The whole national debt is estimated at £20,000,000.

Of the Nespolitan debt, £2,500,000 were raised.

Of the Neapolitan debt, £2,500,000 were raised in England in 1824, on 5 per cent. bonds of £100 each, which were issued at 925 per cent.: the dividend couponds are payable February 1, and Aug. 1, without deduction, at Measur Rothschild. The other securities are in bonds of 500 ducats is worth about 8d., the carlin 4d., and so 3-6the of a penny.

coins, according to the system introduced is (weight 65 acini, fineness 936 milliemes)

33d. starding, with pieces for 10, 5, and 2 is proportion:—In aller; the ducat of hi (weight 515 acini, fineness 833 milliemes)

ack, bearing 5 per cent. interest; transactions that (weight 515 acini, fineness 833 milliemes)

that of the control of the fixed double exchange of fr. 4. 40 c. per ducat, and fr. 25, 65 c. per £1.

The Duties on admitted articles are oppressive,

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ranging from 50 to 150 per cent. ad valorem, and : fact, in point of commercial legislation, Naj a great variety of foreign commodities are pro-1 may be said to occupy the very lowest posit hibited. The export duties are also very high; among states having any pretension to civil and the bonding of goods is not permitted. In | tion.

NATIONAL DEBT. [Funds.]

NATIONAL DEBT. [Funds.]

NATION, a native sesquicarbonate of soda, found in Egypt, Mexico, &c.

NAVIGATION LAWS, a name commonly applied to those statutes which have for their object the securing of the carrying trade of the country to British-ball ships, owned and navigated by British subjects. Some traces of this legislation are to be found in acts passed by Richard II. in 1381 and 1390; though in general the ancient policy of England seems to have afforded no protection to the shipping by means of exclusive privileges. Bacon, in his Life of Henry VII., remarks, that "almost all the ancient statutes incite by all means to bring in all sorts of commodities begins for end cheanness, and not looking to the point of state concerning amost an tre ancient statutes inche by an means to oring in all sorts of temodities, having for end cheapness, and not looking to the point of state concerning the naval power." That monarch, however, from his "care to make his real potent at sea as well as by land," passed an act in 1485 prohibiting the importation of Gascon wine, except by English vessels; but it did not go the length of exclaing foreign shipping in all circumstances: the "stranger's ship" was only to be ing foreign sampling in an erremistances: the "stranger is smip" was only to be rejected if the merchant "might have sufficient freight in the same port in a desizen's ship." Yet from this time we may date the commencement of that policy which was matured in an act passed by the Long Parliament in 1651, a famous statute, which, as afterwards confirmed (in 1660) by 12 Ch. II. c. 18, is known by the name of the Nanigation Act. It provided generally that no merchandise, either of Asia, Africa, or America, should be imported into England in any but Nanigh hould be imported into England in any but English-built ships, navigated by an English commander, and manned, to the extent of three-fourths of the crew, by Englishmen; and that certain enumerated article of European merchandise (embracing, it may be remarked, all the bulky and most important productions of the Continent), as well as all Russian and Turkish goods. should not be imported in foreign ships, except such as should be brought directly from the country or place of its growth or manufacture in ships belonging to such country or place. Besides these exclusive privileges granted to English shipping, the end aimed at was further attempted to be secured by the imposition of discriminating duties, so that goods which might still be imported in foreign ships from

Europe, were in that case more highly taxed than if imported in our own vessel.

The Navigation Act was mainly levelled at the Dutch, who, by superior economy and skill, had succeeded in engrossing nearly the whole of the carrying trade of Europe; and there can be little doubt that it dealt a heavy blow at their maritime. prosperity; though it does not follow that it benefited the English to the sme extent to which it injured their rivals. With the present amount of our knowledge, it would be difficult to arrive at the conclusion that the trade of the country coal possibly be promoted by compelling our merchants to employ dear instead of cheep ships. Nevertheless, the system above described was long looked upon as a mon-ment of wisdom and prudence; and the stimulus which it imparted to maritime enterprise is alleged by its admirers to have had the effect of placing the naval power of the country on a far broader and firmer basis than it ever could otherwise have attained. The first deviation from the system sanctioned by parliament was effected by a treaty concluded by Mr Vansittart (now Lord Bexley), in 1815, with the United States of America, which, soon after the establishment of their independence, had followed our example, by enacting a navigation law copied from the of the mother-country; "and it affords," remarks Mr Porter, "an instructive lesson that the practical carrying out of this restrictive system to its fullest extent by the two nations, was found to be so unproductive of all good effect, as to call the street when the practical carrying out of the two nations, was found to be so unproductive of all good effect, as to call the street when the principle of the two nations, was found to be so unproductive of all good effect, as to call for its abandonment. By this treaty, the ships of the two countries were placed reciprocally upon the same footing in the ports of England and the United States, and all discriminating duties chargeable upon the goods which they conveyed were mutually repealed. It adds greatly to the value of this concession, that it was

made by no disciple of free-trade doctrines, but was forced, by the very consequence of the system itself, from a government strenuously opposed to all change in the direction of relaxation."—(Progress of the Nation, § 3, c. 9.)

In a few years afterwards, the progress both of opinions and of events forced on further modifications of the exclusive system. In 1822, Mr (now Lord) Wallace, then President of the Board of Trade, introduced five bills (3 Geo. IV. c. 12, 24, 44, 44, 44, 45, which with the characteristic of the Section 1999. 41, 42, 43, 44, and 46), which mitigated to a large extent many of the provisions of the law; and in the following year circumstances arose which compelled a still further relaxation. From various causes, foreign countries had up to this time, in

submitted to the discriminating duties imposed upon their vessels in our thout retaliation. But it now clearly appeared that this forbearance was stinued no longer. In 1823, Prussia notified, that until an alteration of m was made in favour of her vessels, similar heavy duties would be imposed that the property of th on British shipping that should enter any of her ports; and it was that a corresponding movement would have soon followed in other counur merchants having in consequence become clamorous for the interference wernment to obtain the removal of the retaliatory duties, Mr Huskisson hrough parliament the celebrated Reciprocity Acts, 4 Geo. IV. c. 77, and V. c. 1. These statutes authorized the crown to permit the importation ortation of merchandise in foreign vessels at the same duties as were she when imported in British vessels, in favour of all such countries as ot levy discriminating duties upon merchandise carried into their ports in ressels; also to levy upon the vessels of such countries, when frequenting s, the same tonnage rates as are chargeable upon our own vessels. At s, the same tonnage rates as are chargeable upon our own vessels. At a time, the crown was empowered to impose additional duties upon goods ping against any countries which should levy higher duties in the case of loyment of British vessels in the trade with these countries. Under these iprocity treaties were concluded in 1824 with Prussia, Hanover, Denmark, mburg; in 1825, with Mecklenburg, Bremen, Hamburg, Lubec, States of and Colombia; in 1826, with France, Sweden and Norway, and Mexico; with Brazil; in 1829, with Austria; in 1834, with Venezuela; in 1837, acce Holland, and Rolivia.

sece, Holland, and Bolivia.
relaxations of the navigation laws have been since granted to particular treaty, particularly Austria and the Hanse Towns, for an account of ve refer to the heads Austria and Lubec; while farther information on set of this article will be found under Shipping.

sllowing is an abridgment of the Navigation Act at present in force :-

ment of an Act for the Encouragement of British Shipping and Navigais. 3 & 4 Wm. IV. c. 54, with the Amendments of later Enactments, viz. Wm. IV. c. 89; 1 & 2 Vict. c. 113; and 3 & 4 Vict. c. 95.

idiated.

12 sorts of goods after enumerated, produce of Europe, viz. masts, timber, ir, tallow, hemp, flax, currants, raiprunes, olive oil, corn or grain, wine, obacco, wool, shumac, madders, madbarilla, brimstone, bark of oak, cork, emons, linseed, rapseed, and cloverst not be imported for home use, exitish ships, or in ships of the country he goods are the produce, or in ships of yfrom which the goods are imported.

eds, the produce of Asia, Africa, or must not be imported from Europe use, except the goods after mentioned, eds, the produce of the dominions of the of Moroeco, which may be imported of Moroeco, which may be imported.

of Morocco, which may be imported as in Europe within the Straits of Gibes in Europe within the Straits of Gib-roods, the produce of Asis or A frica, wing been brought into places in Eu-tin the Straits of Gibraitar, from on Saces in Asis or Africa within those and not by way of the Atlantic) may be from places in Europe within the Gibraitar: Goods, the produce of thin the limits of the East India Com-sarter, which (having been imported merter, which (having been imported so places into Gibraltar or Malta in ina) may be imported from Gibraltar : Goods taken by way of reprisal by

: troods taken by way of reprisal by tips: bullion, diamonds, pearls, rubies, and other jewels or precious stones. It is produce of Asia, Africa, or America, e imported for home use in foreign less these be of the country of which care the produce, and from which they rised, except the goods after mentioned, but the produce of the dominions of differential for the country of the dominions of differential for the dominions of th d Seignior in Asia or Africa, which aported from his dominions in Europe,

t 6 Geo. IV. c. 109 and succeeding | in ships of his dominions: Raw silk and Mohair in ships of his dominions: Haw silk and Mohair yarn, the produce of Asia, which may be imported from the dominions of the Grand Seignior in the Levant Seas, in ships of his dominions: Bullion. [Authority is given to make treaties with countries on the Mediterranean, that the productions of Asia and Africa may be imported in the ships of such countries, as well as in British ships, 1 & 2 Vict. c. 13, § 30.]

§ 5. Manufactured goods are deemed the produce of the country of which they are the manufacture.

§ 6. No goods can be imported from Guern-sey, Jersey, Alderney, Sark, or Man, except in British ships.

in British ships.

§ 7. No goods can be exported to any British
possession in Asia, Africa, or America, nor to
Guernsey, Jersey, Alderney, Sark, or Man, except in British ships.

§ 8. No goods can be carried coastwise, except
in British ships.

of any one of these issance, except in orthin suppara § 10. A similar rule applies to British possessions in Asia, Africa, or America. § 11. No goods can be imported into any British possession in Asia, Africa, or America, in foreign ships, unless they be of the country of which the goods are the produce, and from which they are imported.

§ 12. No ship is admitted to be a British ship unless registered and navigated as such; and every British registered ship (so long as the registry is in force, or the certificate retained) must be navigated during the whole of every voyage (whether with a cargo or in ballast), by a muster who is a British subject, and by a crew, of which three-fourths at least are British seamen; and if such ship be employed in coasting from 12. No ship is admitted to be a British ship

wards amounts annually to nearly 6000 vessels, having a burden of 800,000 tons; of which, abort 334,000 tons were under the national flar; British, 200,000 tons; and Norwegian, 100,000 tons. In 1877, there belonged to Holland 1394 ships, of the burden of 111,824 lasts; which was exclusive of 560 trek-schuyts, or canal barges, and 15,000 boats employed in the inland trade. The mapper of vessels trading to the E. Indics from the different ports is 320, in burden 183,000 tons.

The chief commercial relations are with Java and the other colonies, Britain, Germany, the Baltic states, France, and America. The trade with England appears to be on the increase. In 183, 1877, and 1840, the declared value of the produce and manufactures of the United Kingdom shiped to Holland, was respectively. £2,181,823, £3,040,029, and £3,416,190; about one-half of the whole consists of cotton yarn and twist; the chief other articles are cotton cloth, woollens, inc. linen and woollen yarn, brase and copper wares, coal, painters' colours, and sait. A variety of colonial and foreign commodities are likewise imported from Britain; the principal being cottowood, coffee, indico, tolacco, sheliac and lac, copper, tea, Peruvian bark, pepper, pimeno, asd wine. The exports to the United Kingdom in 1840 consisted of 187,802 wats, butter, £24,87 cm, etc.esc. 113,104 cets, flax and codilia, 47,575 cets, madder, 676,406 gallong general, 72,844 galoss Rhenish wine, and 171,735 cets, bark; hesides corn, seeds, raw allk, coffee, smalts, nutureg, and muce from the Moluccas, lineed and rapseed cakes and oil, fletch, furs, &c.

Corn forms an item of considerable importance in the commerce of Holland, partly from the indequacy of her own supply, and partly from the convenient situation of Rotterdam, the chief seat of this trade, as an entrepot for the produce of Rhenish Germany. This port is also, to some extent, a depot for Baltic corn; while, in certain seasons, her shipments of Netherlands produce are considerable,—Zenland wheat, and Dutch oats, beams,

dues, as well as a tax upon grinding; so that upon the whole the consumption of corn is rather heavily burdened.

Ports.—Analexcham, the capital of the kingdom, sometimes called the "Venice of the North," is situated in lat. 52°22′ N., long. 4°53′ E., at the confluence of the Amstel with the Y, as and the Zuyder Zee. It is built on a marsh upon piles. The principal streets are magnificent, and the city, which is crescent-shaped, is intersected by numerous canals, communicating by 300 bridge, and ornamented with trees. Pop. 220,000. The harbour is capacious and secure, admitting the largest vessels close to the quays and warchouses. At the mouth of the Y there is a bar called the Pampus, to cross which large vessels must be lightened; but this inconvenience, as well as the delays and dangers attending the navigation of the Zuyder Zee, has been, since 1825, derated by a ship-canal, 50° miles in length, and 20° feet in depth, which was then opened between Amsterdam and the Helder,—a noble work which gives to the former all the advantages of a deep-water barbour on the most necessible part of the coast. Amsterdam possesses numerous manufacture, but it is more distinguished for its trade, which, though now much reduced, is still very confectable. The exports, estimated at about £4,000,000 a-year, and the imports, nearly of the same amount, comprehend almost all articles forming the subject of European commerce.

Reflection is situated on the Macse, a principal arm of the Rhine, in lat. 51° 55′ N. long. 4° 5′ E., about 20 miles from the North Sea. Pop. 78,000. The streets are intersected by canals, deep enough to receive the largest ships, and the town possesses in other respects, as already active the commerce with Britain, with many parts of which it maintains an active intercourse by steams and packets. It will shortly be connected with Amsterdam by railway. In the year 180, the number of vessels that entered was 1800, and departed, 2054; the latter, in burden, 255,000 text. In the same year, the total imports amo

#### MEASURES, MONEY, FINANCE, &C.

Measures and Weights.—The modern system, introduced in 1820, is the same as that of France, it for grains; the pond or kilogramme of 10 grains that with the old Dutch nomenclature.

The clie or metre of 10 palms = 38? Imp. the mile or kilometre = 1033 imp. yards; The wicrkante bunder, or are, of 10 vierkante elles = 9471 imp. are 5767 troy grains.

The vierkante bunder, or are, of 10 vierkante elles = 9471 imp. are 5767 troy grains.

The vierkante deles = 94271 imp. are 5767 troy grains.

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The old inches is 2400 imp. and their finences is a supressed in substance feles in the presented in substance feles in the presented in the presente

The midde, zak, or hectolitre (dry measure), ble price per pond without agio, of 10 schepels, or 100 kops or litres = 24 lmp.

bushels nearly; and 100 midden = 34 350 lmp.

many places, are chiefly as follows:—The Amsterdam foot = 11-15 lmp, inches; the Rhise
The wigtje or gramme of 10 korrels = 15 434

on ell = 27.08 Imp. inches; the Brahant or smish ell = 27.58 Imp. inches. The Dutch Plantan eli = 2/30 imp. inches. I ne Juice lague, 19 to the degree, = 3 imp. miles, 5 fur. 4 poles. 498 Amsterdam morgen of 600 square perches, or 4/5 Rhineland morgen, = 10 imp. series. The wine stekan of 8 stoops = 427 imp. palls.; the brandy stekan = 4/13 do.; and the lague stekan = 4/38 do.; The Amsterdam ahm beer stekan = 4.32 do.: The Amsterdam ahm of 4 ankers, 8 wine stekans, 64 stoops, 123 minpala, 236 pintes, or 512 mutjes = 34-16 Imp.
palacus; the veite contains 3 stoops, the oxhoold 65, the lagger 240, and the vat 6 ahms or 344 stoops; the Rotterdam ahm = 33-32 Imp. galtiess. The Amsterdam corn last of 97 mudden.
Macket, or 106 schepels = 82-62 Imp. bushels.
The troy pound of 2 marks, 16 ounces, 320 engshe, or 10240 aas = 7536 troy grains; 1 engel = 74 carata. The commercial pound of 16 ounces = 7235 troy grains; and the centure of 100 lbs.

the, or 1640 ass = 7596 troy grains; 1 engel = 1 carsts. The commercial pound of 16 ounces = 7255 troy grains; and the centner of 100 lbs. 10693 lbs. avoirdupois.

A last for freight is estimated at 4000 lbs., equal to 2 British tons nearly.

Messg.—The monetary unit is the florin or paider, divided into 100 cents, or 20 stivers, and qual is 36 stering nearly; the par of exchange sing in gold 12 fl. 10 c., and in aliver, 11 fl. 97 c. erg. £1. Pormerly accounts were stated in florins if 20 stivers, each of 16 pfenning; and exchanges were transacted in pounds Flemish of 20 schillage, or 240 grotes. 6 florins = 1 pound Flemish. The circumstance of 16 pfenning; and exchanges were transacted in pounds Flemish of 20 schillage, or 240 grotes. 6 florins = 10 florin plece weight 163-65 troy grains, fineness 900 milliames or 2,3, equal 16s. 6dc., and the piece of 5 lectus: In silver; the florin (weight 165-17 troy grains, fineness 803 milliames equal 20-55d.; places for 3 and \$ florins; also, but of a lower transacted, pleces for 25, 10, and 5 cents: In corporar; cents and \$ cents. The above form the memory of the Netherland, according to ordinate the places of 18 florins; also, but of a lower; sents and \$ cents. The above form the memory of the Netherland, according to ordinate the places of 18 florins; also, but of a lower; sents and \$ cents. The above form the memory of the Netherland, according to ordinate the places of 18 floring the places for 25, 10, and 5 cents: In corporar; which is a strength of the places for 25 to 10 and 5 cents: In corporar; when the place of 5 to 10 and 5

math's date; from Spain, Portugal, and Italy, souths' date; from Germany, 14 days' sight; a from Dantsig, Riga, and Konigaberg, 30 pr sight. Days of grace, formerly 6, but now

they sight. Days of grace, formerly 0, but now in dissec.

The Bank of the Netherlands was founded in 1834 on the model of the Bank of England; the embehated old deposit Bank of Amsterdam having caused to exist on the French invasion in 1938. Its original capital of fi. 5,000,000 (divided late shares or actions of fi. 1000) was doubted in 1819. It issues notes, varying in amount from fi. 18 to the first of the shares or actions of fi. 1000) was doubted coins money for the state.

The Mastechappi, formed in 1825, is a company which has been the means of directing much of the resources and energies of the country to the Eastern trade. The original shares were for 1.1000 each; and the present capital fi.97,000,000 (£8,033,333), of which fi.20,000,000 stand in the masse of the shelested king. It commenced operations by lending fi. 8,000,000 to the colonial government, receiving the consignment of the produce sent to Europe, and exporting European nexts to supply the Indian market; and in course of time their advances amounted to 1.20,000,000. By an arrangement in 1840, with 5 amountly for 9 years, by which the debt, with 5 per cent. interest, would be paid off; and, 2d, to consign all colonial produce raised or bought an government account to their care, for shipsemanly for 9 years, by which the debt, with a semanly for 9 years, by which the debt, with 5 per cent. interest, would be paid off; and, 2d, makes the receipts at fi. 71, 333, 151 (£5,946,129), and the expenditure at fi. 71, 338, 103, including an government account to their care, for shipment and sale, allowing for this a commission of 4 per cent. I but both these rates of interest and commission have been since reduced.

The government officers deliver the wares to the factory of the company at Java, which con-tracts to convey them to Europe for a fixed sum. Only Netherlands or colonial shipping can be employed; and their sailing must be so arranged that  $\frac{3}{12}$  fall to the share of Amsterdam,  $\frac{3}{12}$  to Moddle-burg. In 1840, the shipping freighted amounted to 138,000 tons.

The council of management consists of a pre-The council of management connaised is a pre-sident, nominated by the king, 12 commissaries, elected by the shareholders, and 3 paid directors. The Maatschappij was not at first successful, but it is said to have become so since 1830. A Treaty of Commerce and Navigation between

A Treaty of commerce and narrogation between the Netherlands and Britain, dated October 27, 1837, reciprocally places the subjects of the two powers, in respect to duties, on the footing "of the most favoured nation." It also, "in respect the most involuted nation. It also, "In respect of voyages between the two countries," places their ships as to port-duties, drawbacks, &c., reciprocally on the footing of national vessels. This treaty, which is for the term of 10 years, and 12 months after notice, likewise contains various provided to the contains various contains various contains various contains various. provisions as to the valuation and warehousing of merchandise, and in regard to wrecks.—See Hertalet's Treaties, vol. v. p. 338.

Provision for the intercourse between the sub-

jects of the two powers in the East was made by a treaty, dated March 17, 1824. Art. 1. Their Eastern subjects to be admitted

Art. 1. Their Eastern subjects to be admitted to trade with their respective possessions upon the footing of the most favoured nation.

2. "The subjects and vessels of one nation shall not pay upon importation or exportation, at the ports of the other in the Eastern Seas, any duty at a rate beyond the double of that at which the subjects and vessels of the nation to which the port belongs are charged. The duties paid on exports or imports at a British port on the continent of India or in Ceylon, on Dutch bottoms, shall be arranged so as in no case to be charged at more than double the amount of the duties paid by British subjects and on British charged at more than double the amount of the duties paid by British subjects and on British bottoms. In regard to any article upon which no duty is imposed, when imported or exported by the subjects, or on the vessels of the nation to which the port belongs, the duty charged upon the subjects or vessels of the other shall in no case exceed 6 per cent."

3. The parties engage that no treaty shall be made by either with any native power, which shall, by unequal duties or otherwise, tend to exclude the trade of the others. Intimation to be mutually made of treatles with native powers

be mutually made of treaties with native powers in the Eastern Seas.

4. The Eastern local.

4. The two powers engage to order their officers "to respect the freedom of trade established by art. 1, 2, and 3; and in no case to impede a free communication of the natives in the Peastern Archipelago with the ports of the two governments respectively, or of the subjects of the two governments with the ports belonging to

native powers."

The Molucca Islands are excepted from art. 1

The Molucca Islands are excepted from art. 1, 2, 3, and 4, during the existence of the spice monopoly; and the treaty, besides, contains several provisions exclusively of a political nature, for which see Hertslet, vol. iii. p. 884. This treaty is said to have been since violated by the Dutch colonial authorities; and various remonstrances on the subject have been made by our ambassador at the Hague; but they are of a nature too voluminous to be here noticed.

Figures.—The hugget for the vary 1842 esti-

taxes, or include besides new loans or antici- 1837, and 1838, on the credit of the colonial reeen the subject of complaint.
The capital of the debt consists of fl. 763,858,300

pated receipts from the colonies. The mode of preparing the Butch budgets has of late years cane, is guaranteed by the state; also of the bent the subject of complaint. chappij.

NETS, FISHING, are rarely a subject of commerce, being almost all man-factured by the fishermen and their families.

NEW BRUNSWICK, a province of British America, lies between lat. 43° and 48° 5′ N., and long. 63° 48′ and 67° 53′ W.; and is bounded N. by Canada and Chalenr Bay; E. by Gulf of St Lawrence, Northumberland Strait, and the Isthmas of Chignecto, which separates it from Nova Scotia; S. by the Bay of Fundy; and W. by Maine and Canada. Area, 26,000 sq. miles. Population in 1834, 119,557, chiefy of British origin. The administration is vested in a lieutenant-governor (sel ordinate to the governor-general of British America), executive and legislative councils, and a house of assembly of 28 members.

councils, and a house of assembly of 28 members.

The country, though mountainous towards the north, is mostly composed of bold unduklous, sometimes swelling into hills, and again subdividing into vale and lowlands, covered with maginent forests, and interacted by the river 8t John (the great feature of the province), and numerous other streams, which afford water-communications in every direction to the pleasing settlements scattered throughout the fertile alluvial spots termed intervales. The climate, similar that of Canada, is highly salubrious; but agriculture, though recently improved, is in a very backward condition. The most important article of produce is the potato; the cereal grains are not raised in sufficient quantity for the consumption; and indeed the greater part of the commy is still in a state of nature. Gypsum abounds; and mines of coal, iron, copper, and mangassa are worked, but only to a trifling extent.

The commercial wealth of New Brunswick is as yet therefore limited to its forests, especially those of yellow pine; and under the influence of the discriminating duties in Britain in favore of colonial produce, the industry of the inhabitants is chiefly devoted to the timber trade. This trade is conducted by "lumberers," who penetrate the forests at the close of autumn, and daing the winter cut down the trees, which are floated down the rivers by the "freshets," or mine snows, about the end of April. A considerable portion of the wood is formed into deal, batters, and slingless; for which purpose there were, on 1st January 1835, 329 asw-mills in the colony, valued at £420,060; but the greater portion is shipped in the log. The chief other branches of industry are the fisheries and shippulding. The vessels built are considered by many to be slight: they are called slop or cabbage-stalk built, having their lower timbers of sine or space; their construction, however, costing little more than £62-ton, is carried on to a considerable citent, amounting, in 1839, to 164 vessels, with a tomage of 4

West India produce. The above sums, it has to be observed, do not include the transactions will the adjoining colonies.

\*\*Partz.\*\*—Fredericton, the seat of government, pop. 3000, lies on the St John. 85 miles from its mouth, and, being accessible to sloops of 50 tons, carries on a considerable trade. The town of \$5 John. situated near the mouth of the river, is, however, the commercial capital of the province; pp 10,000. The chief other ports are, St Andrews, at the mouth of the St Croix; Miramich, Charles, and Newcastle, in Miramichi Bay; and Palhousie, in the Bay of Challen. 84 John. 8 Andrews, and Miramichi are free ports; the two first being also warehousing ports. In 183, 327 vessels entered outwards, possessing a tonnage of 444,051; whereof Britain, 230,925 tos; British colonies, 118,000 tons; United States, 33,686 tons; foreign states, 638 tons.

\*\*The currency and mode of keeping accounts are the same as in Nova Scorta; and the premise for bills on England fluctuates from about 50 18 per cent. The average amount of paper in size-lation in 1838-39 was £350,000, consisting of the notes of five local banks and the Bank of British America, and of notes issued by the Corporation of 8t John.

\*\*The public recenue,\*\* amounting annually to about £79,000, is chiefly derived from import doties. The provincial duties are trifling; on British manufactures 25 per cent. is leved, exceptas, however, articles required in shipbuilding, machinery, refined sugar, provisions, and books. The crown duties (levid only on foreign goods) are detailed under the head Colony.

\*\*NeWeilmin!\*\* All productions are detailed under the head Colony.

NEWFOUNDLAND, an island and British colony lying in the Atlantic Occan-E. from the Gulf of St Lawrence. Area, 57,000 sq. miles. Population in 185, NEW 495 NEW

mostly of Irish or Scotch origin. The administration is vested in a governor. secutive and legislative councils, and a house of assembly of 15 members. securive and legislative councils, and a noise of assembly of 15 members, last is triangular in form, and the shores are rugged and indented. Little is known of the except that it is in some parts hilly, is intersected by numerous lakes and streams, and soil is in general rocky and barren, and produces little good timber. The climate is humid, taker intensely cold. The importance of Newfoundland is derived solely from the fisheries easits, and those of the contiguous parts of Labrador, and upon the submarine banks te the S. E.; and the settlements, which amount to 60 or 70, are confined to the shores;

emets, and those of the contiguous parts of Labrador, and upon the submarine banks te the S. E.; and the settlements, which amount to 60 or 70, are confined to the shores; ar part being on the eastern and southern, particularly the former. The principal town is 84 John, situated on the peninsula at the extremity of A valon, in lat. 47° 33° N. long., 7.; population from about 10,000 to 15,000, according to the season. Harbour-Grace, tokas, is the chief other trading place: both are free warehousing ports.

Sery has been already described under the head Con. The quantities procured and dried as 1837, 1838, and 1839, were, respectively, 848,096, 724,515, and 855,377 quintals. each; the chief other articles of produce in 1839 were seal and cod oil and blubber, 2,244,252 437,501 seal skins; 20,806 barrels herrings; and 3922 tierces salmon. The value of the amount annually from about £800,000 to £850,000. The agricultural produce being sensual quantities of potatoes, oats, and hav, the island is almost entirely dependent upon one other countries: Corn and flour are imported from the United States, Germany, heaf, bread, biscuit, butter, and other provisions, from Ireland and Hamburg. The simports consist chiefy of manufactures, flashing-tackle, cordage, and apparel from Brian, molasses, and sugar, from the W. Indies; and salt from Britain, Portugal, and Spaining Britain colonies, 36,064 tons; United States, 5907 tons; and foreign, 39,000 tona. resequand mode of keeping accounts are similar to those of Nova Scorta. The circulating scomposed of dollars, British coins, and of notes issued by the bank of British America, as branch at 8t John. For other regulations see the article Colony.

Son, a dependency of Newfoundland, from which it is separated by the Straits of Belleisle, and steril region between Hudson's Bay and the Atlantic. Its prevailing features are amps, and mountains covered with foresta. Its shores, inhabited chiefly by Esquimaux, resorted to in the proceeding of the cod fishery, especially the S. E. tract.

GRANADA, one of the three Colombian republics, occupies the most a portion of S. America, including part of the Isthmus of Darien: it lies best. 1° S. and 12° N., and between long. 68° and 83° W.; and is bounded N. aribbean Sea; E. by Venozuela; S. by Ecuador; and W. by the Pacific and America. Area, about 380,000 sq. miles. Population in 1836, 1,686,038, S. Carrish and in the blood Ludius and produced and produced the second produced the sec f Spanish origin, but chiefly Indians, negroes, and mixed races. Departishmo, Magdalena, Boyaca, Cundinamarca, and Cauca, which are subinto 20 provinces. Capital, Bogota, an inland city, pop. 40,000. The ve power is vested in a congress, consisting of a senate and house of repres; the executive in a president and vice-president, as in the United States.

es; the executive in a president and vice-president, as in the United States. ranada, like the other American states situated within the tropics and penetrated by the characterised by great diversities of soil and climate, and consequently of productions opean cerealia, potatoes, and the aracacha root, are objects of culture on the tableogota, and in the districts along the western declivity of the Eastern Andes. In the value agalaena, Cauca, and other great rivers, as well as on the low plains along the coast, i plantains are reared as food; while cotton (called in trade Carthagena cotton), cacao, and a little sugar, are cultivated as articles of commerce. Timber abounds, and many I dye-woods. Brasiletto and fustic are obtained from the forests which enclose the Sierra Martha. I pecacuanha is collected on the banks of the Magdalens; and cinchona on the Merida and other places. The balaam of Tolu is procured on the banks of the Rio Sinu. so of Casanare feed large herds of cattle, which supply abundance of jerked beef and hides. miry, however, is chiefly distinguished for its minerals, which mostly occur on the western of the chains of the Andes. They consist of gold, sliver, platina, mercury, copper, and rock-sait. By far the most important is gold, which is more abundant here than ser country of America. The greater part is obtained by washing auriferous soils in the prohoca. At the beginning of the present century, the annual produce of gold was estimated oldit at 20,505 marks, value, £620,000; but the troubles consequent on the separation dominion of Spain, and the sanuggling produced by injudicious commercial regulations mment monopolies, render it difficult to state the extent to which this or the other profit the country are at present available.

ranada labours under many disadvantages as to trade; the coast districts being marshy aithy; while the inland and healthy regions are so situated that no one can communicate of the ports without very great expense, except the valley of the Upper Magdalena, the if which is sent down that river to Santa Martha and Carthagena. This is more espenewmen is sent cown that river to ranta martina and Carinagena. This is more especase with the valley of the Upper Cauca, the most fertile tract of the republic, which is securounded by high mountains; its produce is mostly sent to Buenaventura, over the Andes, some parts of which are so steep that the merchandise has to be carried by men, takes of the most populous district, the mountainous country of Boyaca, is sent by the is to the Venezuellan harbours of Maracaybo. In 1835, the total value of the exports \$3.98% 695.

is to the Venezuelian narrours of Maracayoo. In 1839, the total Value of the exports \$5,392,205. In 1839, the total Value of the exports \$5,502,205. In the Atlantic side, Rio Hacha, Santa Martha, Savinalla, Carthagena, and Portobello; seific side, Chagres, Panama, Choco, and Bhenaventura.

gena, formerly considered the great bulwark of Spanish America, is a strongly fortified some city, and the chief naval arsenal of the republic; it lies on a sandy peninsula in the sea, in lat. 10° 20° N., long, 78° 34′ W. Pop. 18,000. The port, one of the best and selous on the N. coast of S. America, is that whence the packets sail between Colombia

and the United States and Europe. In 1837, the exports amounted to \$1,799,094, or £339,819; whereof, £340,297 consisted of builton, mostly gold, shipped in Queen's ships to England. Santa Martha, about 100 miles N. E. from Carthagena, pop. 8001, has a good harbour asl a considerable trade: it exports deewoods, and is the channel through which British manufactures and other goods are forwarded to the Rio Magdalena. In the year ending May 31, 1831, the exports amounted to \$2,311,155, and the imports, mostly from British, France, and the United States, to \$1,20,878; the shipping entered in the same year amounted to 12,195 tons.

The Measures and Weights are the same as those of Spain. The integer of account is the plaster of dollar, divided into 8 reals. At Carthagena and other places prices and exchanges are good in ordinary dollars, commonly at the rate of \$5 per £1. The Colombian, or "Macaquimadollar," however, is different; its usual rate of exchange being \$61 or \$6 per £1.

The public Revenue in the year to August 31, 1835, amounted to \$2,337,535, mostly from extenses, the tobacco monopoly, and sales of land: the expenditure was nearly of the same amount, but it did not embrace any payments on account of the interest on the foreign debt, explained under Colomma, to which, in 1837, the congress agreed to appropriate one-eight of the hmport deties, and one-half of the surplus revenues from 1st October 1835, as well as the net process of the tobacco monopoly: various items were at same time set aside for the redemption of the capital.

NEW SOLTH WALES. a British colony-occupying the S. E. next of the

NEW SOUTH WALES, a British colony, occupying the S. E. part of the continent of Australia; the settled portions chiefly embracing the district within 200 miles of the E. coast between Port Macquarrie, in lat. 31° 27'S., and the Murro River, in lat. 36° S.; and the Port Phillip district on the S. coast. Population March 1841: males, 85,168; females, 43,558; total, 128,726; whereof 26,976 were transported convicts,—the colony having been originally founded (1788) as a penal settlement. The administration of public affairs is vested in a governor; an executive council appointed by the crown; and a legislative assembly, consisting of 12 members nominated by the crown, and 18 elected by the colonists. The crown originates money-votes; and the colonial revenues are permanently charged with £51,000 of salaries to judges and public officers, and £30,000 for public worship.

The principal cocraphical feature of the east coast district is a range of mountains, which, & of the parallel of 33?, where it is called the Blue Mountains, runs nearly N, and S, at an average fie thanks of 34 or 50 miles from the shore; but at that latitude it declines to the W, until 32, when its distance from the sea is 140 miles. It then turns suddenly to the E, and, under the name of the "Liverpool Range," continues in this direction for about 50 miles, till it again resums it former course, at a distance of 80 or 100 miles from the shore. This mountainous ridge divide the Murro. Clyde, Shoalhaven, Hawkeebury, Huuter, Manning, Hastines, and other streams, which intersect the E, coast, from the Darling, Macquarrie, Lachlan, and Morrumbidges, which rising on its western side, flow for a considerable distance into the interior, until, taking a serie-erly course, they unite in the Murray, and fall into the shallow lake Alexandrina, contiguous to Encounter Ray.

Encounter Bay.

The country between the dividing range and the sea is undulating or hilly: the flats mostly along the shore, are generally of small breadth, though in some places they extend nearly to the dividing range itself. These flats are almost free of tumber, and have commonly a power mady sol, though abounding with herbage for cattle; but the hilly districts, which, in a few place, as a Newcastle and Fort Macquarrie, descend to the coast, are generally better,—the valley having commonly a strong soil, covered, in its natural state, with a vigorous vegetain, and vielding, when cultivated, good crops of corn. The interior, or western declivities of the Blue Boundariand Liverpool ranges, consist of a series of terraces, having a rich dry soil, admirably adapted by sheep pasture, especially in the districts called Bathurst Plains. Liverpool Plains, and Yass Phins Beyond the meridian of 148°, these terraces descend to a very low level country, which, as first explored, is monotonous, deficient in vegetable matter, and, to a considerable states, fooded during the rainy season.

The rivers afford few or no facilities for inland navigation; those on the coast side of the most.

during the rainy season.

The rivers afford few or no facilities for inland navigation; those on the coast side of the mon-tain-range being generally of small size; while those running into the interior, receiving few affects, shoal and narrow as they proceed, until by absorption and evaporation they are sometime shows wholly dried up. But numerous carriage roads have been constructed by the convicts; there are

wholly dried up. But numerous carriage roads have been constructed by the convicts; these are principally in the coast districts, though one is now made in the direction of Bathurst, across the Blue Mountains, formerly deemed impassable in this way.

The Port Phillip district, the Australia Felix of Major Mitchell, by whom it was first extend in 1836, lies on the S. coast, nearly opposite to Van Diemen's Land. It is separated from the second district just described by the lofty Warrarongs or Australian Alps, and an extensive use-capied territory. Being less arid and more fertile than the other part of the college, it has, sins its capabilities were made known, been the favourite resort of emigrants; and its advance in property has amply justified the discoverer's self-congratulation of "being the harbinger of making closeted as nature." located as pasture

located as pasture.

The climate, eminently salubious, resembles that of Italy, but is drier; the extremes of temperature are also greater, the average heat less, and decreases more rapidly by elevation. The sense are the reverse of those of Britain.—January being the warmest month, and July the colors in the reverse of those of Britain.—January being the warmest month, and July the colors in the rost in the rate and sown ever lies in the valleys. The rains mostly occur on the feast of May, and in the interior in summer. On the former Fabrenheit ranges in summer between 3% and 16%,—its mean being 70°; in winter, between 2% and 96%—its mean being 66°. The most unfavorable characteristic is the fearful droughts which periodically occur; these are succeeded by excessivation, which decrease yearly until they again cease: the cycle embracing 10 or 12 years. There visitations will, however, be probably modified as cultivation is extended.

The vogetable productions are as yet unimportant. The timber, generally of the hard word kind, is not very valuable; and the trees are rarely so numerous as to impede horse-travilies. The finer fruits, however, have been introduced; and, in 1840, about 3500 gallons of good vise

ands by some German settlers; the olive also thrives. Almost every kind of corn is cullipto. In 1836, the land under crop amounted only to 92,912 acres; whereof 48,660 were st; 25,043 in maise; 3932 in barley; 3767 in oats; and 9939 in sown grasses: the remainder suppled with trifling quantities of rye, tobacco, potatoes, and millet.

sheep-farming of New South Wales dates from 1797, when Captain Macarthur, observing oursable influence of the soil and climate on the fieces of ordinary stock, procured from the flaw of the Merino kind, whose breed he continued pure, though the settlers generally gave reuse to animals of heavier carcass, from their returning a more immediate profit, until 1823; after which the Merinoes became the principal subject of attention, and their wool at staple of the colony. In 1807, the quantity shipped was only 245 lbs.; and, in 1830, nor last, it is then rose, in 1825, to 411,600 lbs.; in 1830, to 899,750 lbs.; in 1833, to 3,776,191 and in 1840 (including 329,325 lbs. from Port Phillip), to 7,668,960 lbs.! This rapid prom is, in a great degree, attributable to—what to many seemed the bane of the colony—the relation thither of convicts, of whom upwards of 80,600 were sent prior to 1840. The greater being assigned to settlers, and proving (under the colonial discipline) efficient events, this young and remote settlement in a position as to labour which it could not otherwise be felt in combining convict with free labour, and other circumstances affecting the insteads. In August 1840, farther transportation was stopped, owing to the difficulty which to be felt in combining convict with free labour, and other circumstances affecting the insteads of the colony. This change has produced some embarrasament; but the tide of any immigration has now, it is believed, set in too strongly to render its unfavourable instance. In August 1840, farther transportation was stopped, owing to the difficulty which to stoke the stopped of the colony. This change has produced some embarrasament; but the tide

results on Hunter's River.

principal commercial relations are with Britain, to which (excepting triffing quantities of
ad oil to the United States) the whole produce of the colony is sent, and by which it is suprith every kind of manufactured goods. The declared value of British manufactures and
a sent to all the Australian settlements, though only £314,677 in 1830, amounted in 1838 to
1,632; in 1839 to £1,679,830; and in 1840 to £2,004,335. A variety of foreign and tropical
a sare beades sent, including in 1840 460,735 galis. runn; 428,636 galis. brandy; 184,151
pnevs; 780,322 galis wine, mostly sherry and port; and 847,988 ibs. tobacco and mustifi
as bulk of these were destined to New South Wales; to which the chief other imports are
r from Mauritius; corn from Van Diemen's Land and Chili; rice from India, Java, and
184ates; coffee from Java; tea from China; and wine from the Cape. These countries,
ag few articles from the colony in return, a considerable balance has occasionally to be retee them in specie.

ng few articles from the colony in return, a considerable baseline in specie.

imports into New South Wales alone (including Port Phillip), in 1838, 1839, and 1840, were there at £1.383,769, £1.783,891, and £2.462,888 respectively: the last made up of—liquors ling 2,260,774 galls, spirits 1), £338,494; clothing, bedding, &c., £787,958; sugar, teas, and other edibles, £562,149; tobacco, salt, soap, candles, &c., £198,022; furniture, cannot other articles for personal or domestic use, £122,249; hardware, metals, leather, g, and other articles in use for agriculture, manufactures, and trade, £450,936; books, g materials, &c., £50,032; forage, £6,551; coin, £6,497. The exports, besides wool and salet of timber, chiefly cedar and blue gum, and the reshipment of imported commodities. Zanland and other places. Their amount is always considerably below that of the imports, kerence being in general made up by government expenditure, and the investment of British Farmace and other places. I near smooth is always considerable below in at of the imports farmace being in general made up by government expenditure, and the investment of British I by new settlers and otherwise. In 1840, however, the excess of imports was forced measural extent by over-exports from the mother-country; a circumstance which, joined alone credit-system, and financial excitement in the colony, was productive of great em-

remeat.

75. Bydney, the seat of government and chief commercial emporium, lies on the E. coast, in 15. Bydney, the seat of government and chief commercial emporium, lies on the E. coast, in 15. Bydney, the seat of government and chief commercial emporium, lies on the E. coast, in 15. Bydney, 15. Bydney,

# MEASURES, MONEY, BANKS, DUTIES, &c.

pres and Weights, same as Britain.

Accounts are kept in sterling; and (convertible into specie on demand), compose see almost wholly British, chiefly sil-

ransacted by means of bank-cheques ; the man

transacted by means of bank-cheques; the mass
of secuniary transactions centring in Bydney.
Bills on London are commonly drawn at 30
or 60 days sight; and the course of exchange
varies usually from about 5 per cent. presultin
to 5 per cent. discount. Few if any bills are

to 5 per cent. discount. Few if any bills are necotiated on forcion countries.

Banks.—Bank of Australia. founded 1838; Bank of N.w South Wates, 1827; Commercial Bank, 1834; Unim Bank: Sydney Banking Company, and Bank of Australia-ia. The last, charts of body, has its head-office in London; the others are colonial joint-stock companies. On March 31, 1841, their aggregate circulation am unted to £222,832; specie. £342,130; and bills and securities held. £2,615,239;

The interest generally allowed by the banks on current accounts is 4 here cent, and discounts

grain, 3a. per gallon; on British or colonial spirits imported from United Kingdom, 7a. 54. per gallon; all other spirits, 8a. 54. per gallon; all other spirits, 9a. 54. per Bis. On tobacco, manufactured, 2a. 6d. per B.; manufactured, 1a. 6d. per B. British manufactured, Foreign goods. Per cent. of subsers. Articles, the produce of British India, same as similar articles of United Kingdom or colons. Resenue.—In 1840, the ordinary revenue was \$311,748; whereaf £23,000 taxes; £18,00 rents and dues: £17.880 office-fees; £18,00 rents and dues: £17.880 office-fees, from land-sales.

rents and dues: £17,800 office-fees; £14,00 post office: the crown revenues, from land-ale, quit-rents, livenses, &c., amounted to £327,75; total, £7814.483.

total, £614,483.
The land fund in 1840 (including £4,582 for am unted to £222,8.2; specie. £32,130; and bills and securities held, £2,615,239; The interest generally all wed by the banks of current accounts is 4 per cent, and discounts are charged at 10 per cent, but 10 to 12) per cent, to the ordinary rate demanded by individuals; and much higher is frequently given.

Besides banks, there are in Sydney insurance, gas, and a variety of other joint-stock companies.

Duties on spirits distilled from Australian NEW 10 to 12 per cent, instead of the fixed rate of £1 as formerly.

NEW 20 10 10 20 cm/lar 4 h. Domes!

NEWSPAPERS, unless the Roman "Acta Diurna" can be so called, originated in Venice in 1563, when the "Gazetta" first appeared in a written form. The first printed sheet of intelligence is commonly said to have been the " English Mercure, published in 1588, while the Spanish Armada was in the Channel; but the author ticity of the copies of this paper in the British Museum is doubted; while these (if genuine), as well as the later "Packets of News," were only issued occasionally. Of regular prints, the earliest was probably Butler's "News of the Present Week." Of regular prints, the earliest was probably Butler's "News of the Present Week," in 1622; about which time, likewise, newspapers began to be published on the Continent. During the Great Rebellion, many were spread abroad by the different parties, some interesting notices of which will be found in Mr D'Israeli's "Curiosities of Literature." In 1663, after the Restoration, Roger L'Estrange brought est. "with privilege," his "Intelligencer;" and two years afterwards, the "Gastle" was issued. In Scotland, the first newspaper published was "A Diurnal of some Passages and Affairs," originally printed in London, and reprinted at Leith is 1652; but the first written and printed was the "Mercurius Caledonius," at Edinburgh, December 31, 1660. In Dublin, the earliest was "Pue's Occurrences, about 1700. The first provincial paper was the "Norwich Postman," 1706, for a penny, but "a halfpenny not refused." Hitherto, the newspapers, though small in size, were generally, in a dearth of news, left in part empty. On such occasions, however, one publisher had recourse to the expedient of filling up with a sufficient portion of the Bible; others,—as the "Flying Post" and "Dawker's News Letter,"—were printed upon writing paper, so that the purchaser might use the blank space for correspondence with his country friends. The first London daily paper was the "Daily Courant," 1709. After this, newspapers became more common; but with exception, perhaps, of Wilkes' scurrilous "North Briton," 1762, and the "Englishman," in which Burke wrote several articles in 1766, hey excited comparatively little interest until after 1771, when the Parliamentary Debates were "Englishman," in which Burke wrote several articles in 1406, they excited comparatively little interest until after 1771, when the Parliamentary Debates were regularly published. The "Letters of Junius," in the "Public Advertiser" (1769-1772), taught newspaper writers to come out boldly, and accustom their readers to "the roll of the leading article."

The newspaper has since become, in this and all free countries, the established medium for the concentration and expression of public opinion; while, by the division of labour, mental as well as physical, assisted by powerful machiner, it is now fitted to satisfy public curiosity, down to the very hour of printing, on all the passing business of life. Of late years this rapidity has been followed up in Britain in every stage of its circulation, through the agencies of the steam-engine and the railroad, so that every pulsation in the heart of the kingdom is felt, with almost electrical celerity, in its remote extremities. Of the commercial importance of newspapers, it is almost unnecessary to speak. The very appearance of our journals, and more especially of those published at the great scaports, with their crowded columns of advertisements,—their announcements of ships departing and arriving from all parts of the world, as well as of all wrecks and casualties at sea, their elaborate price currents, and their almost interminable notices of home and foreign markets, stocks, funds, and exchanges, convey to the mind a far more

fescible impression of the utility and value of these vehicles of intelligence to the merchant, than can be imparted by any language.

The number of newspapers in 1782 was 61, of which 50 were in England, 8 in Sectland, and 3 in Ireland. In 1790, the total number was 114; in 1821, 216; and, Sectiond, and 3 in Ireland. In 1790, the total number was 114; 116; and no. 1832, 369. In 1840, the number was 554; of which 137 were printed in London, 347 English provincial, 73 Scottish, and 97 Irish; the total number of stamps issued being 59,774,037, of which 31,405,243 were issued in London. In 1836, the total number of stamps issued was 35,576,056, which, though 40 per cent. below the pear 1840, was nearly double the amount at the commencement of the century.

In 1712, as a remedy against "seditious papers and factious rumours," Queen

Anne's government imposed upon newspapers a stamp-duty of a halfpenny, afterwards gradually increased to 4d. (with a discount of 20 per cent.); at which rate seemting until 15th September 1836, when it was reduced to 1d. by the act

6 & 7 Wm. IV. c. 76.

## ABRIDGMENT OF THE ACT 6 & 7 Wm. IV. c. 76.

ABBIDGMENT OF THE ACT 6 & 7 Wm. IV. c. 76.

§ 1. Rates of duty: For every newspaper 1d., and where one side, exclusive of the imargin, contains a superficies exceeding 1305 inches, and not exceeding 2295 inches, 1d. additional; but if exceeding 2295 in tember 1836. Other laws for enforcing stamps to be applied so far as consistent with this act. § 2. Discount of 25 per cent. allowed on news

§ 2. Discount of 25 per cent. allowed on newspaper stamps in Ireland.
§ 3. Dies with name or part name of paper to be prepared, and (when required) altered, at expense of proprietor of each paper; and any other description of stamp to be of no avail.
§ 5. Supplements must be of the same date with papers, and have the word "Supplement to "prefixed to the title of the paper, and the newspaper must show in conspicuous characters that a supplement is published with it, under penalty of £20. Selling supplement apart from raper incurs similar penalty.

that a supplement is pinosited with a supplemental part from paper incurs similar penalty.

6. Before publishing, declaration to be given in to Stamp Office, stating title, place of printing and of publishing, with name and address of printer, publisher, and every proprietor out of the kingdom; or of every proprietor in the kingdom; if they do not exceed two, exclusive of printer and publisher; if more than two, of any two whose individual shares are not less than any other proprietor's residing in the kingdom, exclusive of the printer and publisher, the amount of the share of each being stated. The declaration to be signed by the printer or publisher, and by those proprietors named in it who are within sto Stamp Office, stating title, place of prints and of publishing, with name and address of printer, publisher, and every proprietor on the highorn if they do not exceed two, exclusive of trinter and publisher; if more than two, of any we whose individual shares are not less than no other proprietor's residing in the kingdom, relusive of the printer and publisher, the amount of the share of each being stated. The declaration to be signed by the printer or publisher, and publishers not to supply one another, or to purchase from unlicensed persons, relusive of the printer or publisher, and publishers not to supply one another, or to purchase from unlicensed persons, under penalty of £50. (16.) Persons publishing without stamp to be liable for stamp-duty as a debt, independently of penalties. (17.) Persons publishing, selling, or possessing unstamped about the printer or publisher, and publishers not to supply one another, or to purchase from unlicensed persons, without stamp to be liable for stamp-duty as a debt, independently of penalties. (17.) Persons publishing, selling, or possessing unstamped about the first of this district. by those proprietors named in it who are within the kingdom. New declaration to be made on any change which renders the original one inap-plicable, and whenever a new declaration is re-

§ 13. Publisher in London, Edinburgh, or Dub-lin district to deliver copy of each edition to Stamp Office between 10 and 3 on day of publication or following day not a holiday, with his name and address written by himself or a person appointed and intimated to the Stamp Office. The same to be done in other districts within three days, two copies being delivered. Penalty on Saliver, £20. Price of newspaper to be paid weekly by Stamp Office. Newspaper to be kept forthcoming as evi-dence. On petition, publisher not in the Edin-burgh district may be authorized by Commis-sioners to lodge maper in a more convenient office § 13. Publisher in London, Edinburgh, or Dubsioners to lodge paper in a more convenient office than that of his district.



paid, under penalty of 2.20.
§ 22. On information on eath as to transgresions of the act, and application of officer of stamps, Justice may grant warrant to search premises in the daytime, and if unstamped papers found, they, and all presses and types used for printing them, and others in the same premises, to be select and forfeited. (23.1 in execution of warrant, doors may be broken open in the daytime. Persons obstructing forfeit £20. Peace-officer religion to act forfeits £20.

officer refusing to act forfeits £10.

§ 24. A printer may deliver notice of his name, address, and place of business, and a list of

presence or accused, may ing penalty and costs by sail for not more than three or month. Appeal or recogn to next general or quarter § 29-22. Forms of proces § 33. Acts not repealed a

§ 34. Where stamps re-reduction or change of die, months, others substituted in value.

Newspapers abound in all the British colonies, even in the yo land; to which, indeed, materials for printing a journal were s settlers. Several have been established in the West Indies by the tion as their special organs, and are supported and conducted enti while in India, besides those in English, there are many in the In the United States nearly 100,000,000 copies are annually circula tax, and the postage, when they are not sent above 100 miles, is but their circulation is more essentially local than in Britain, owi of the population. In the absolute monarchies of the Continent, tered by a rigorous censorship, and in several other states it modified superintendence: their newspapers are from this cause, as of the people, comparatively small in number, and less occupied a or the people, comparatively small in number, and less occupied vicets. In France, however, the amount of periodical journals in which 326, including 27 daily papers, with an average sale of longed to Paris. This is apparently a great excess over Britain comparison complete it would be necessary to keep in view our uicale; also, that in point of size and "getting up," the best Par not equal our ordinary provincial ones, and sink into insignificance with the giant of Printing-house Square. Again, notwithstandin, payageness are said to even in the comprehensive soler, and or newspapers are said to excel in the comprehensive, sober, and cr of general principles to political questions, being less biassed by reproach of the British—and especially of the American prest that species of power which characterizes our daily prints. "Journalism of Paris" is supposed by those conversant with exercise a greater influence in France than the London papers d out of France the Parisian journals scarcely affect public opinion was proved by the slave-trade agitation, the influence of the Lor

was proved by the slave-trade agitation, the inducate of the Loi over the civilized world. [Advertisements.]

NEW YORK. [United States of North America.]

NEW ZEALAND. [Zealand, New.]

NICARAGUA on PEACH WOOD, an inferior kind of br. dye a bright fugitive "fancy red." About 2500 tons are annual

lantic within the above limits, as well as those which run into Lake Tchad. Of the interior of this vast region little is known beyond what is furnished by Park, Denham, Clapperton, Lander, and other travellers. A trade of some consequence is carried on between it and the Barbary States, as well as Egypt, by means of caravans which cross the Desert; but our information regarding this intercourse is scanty, and not very recent. In the present article, therefore, we shall confine car attention principally to the coast-district, where several of the European naflons have settlements.

Rightia, though containing the mountains of Kong and other lofty elevations, may yet be described as upon the whole rather an undulating than hilly region. Being likewise wholly within the tropies, and mostly well watered, it is in general capable of yielding the richest products of the wegstable kingdom. These advantages, however, have been in only a triffing degree improved the great mass of the country consists of dense forests and jungles, swarming with wild beasts and noxious reptiles. The products of culture are chiefly maise and millet, to which in some places are added rice, yams, called, sugar, and cotton; but scarcely any of these have been raised for more than native use. As yet, notwithstanding the exertions of Britain, the traffic in slaves forms the grand staple of the theterourse with foreigners. [SLAVE.] Of the commodities which form the subjects of legitimate examence, the most important is the oil of the palm tree. [Palm Oil.] The chief others are—gold, faund price-depally in the mountainous districts at the heads of the Senegal and Gambla, and in Upper Culture, from whence it is carried down these rivers as well as to the Gold Coast; ivory or final sates to the half-desert tracts north of that river; also teak and various kinds of ornamental and the stable of the same and ammunition, iron and other metals, spirits, and cowries, which has see largely introduced as a medium of circulation.

The principal European settlements,—as the French on the Senegal, the British on the Gambia, and the Portuguese on the Rio Grande,—consist of fortified depots at the mouths of rivers.

pay introduced as a mental of circulation periodical Buropean settlements,—as the French on the Senegal, the British on the Gambia, e Portuguese on the Rio Grande,—consist of fortified depôts at the mouths of rivers, from a the merchants set out in boats at certain seasons, and ascend the streams as far as they e mavigable; stopping at fixed stations to which the natives bring their productions to exchange the manufactures. In a few positions there are besides block-houses, wherein some black soldiers

PREVIGABLE; stopping at fixed stations to which the natives bring their productions to exchange manufactures. In a few positions there are besides block-houses, wherein some black soldiers a Buropean officers are kept for the protection of trade. Enterprise, however, is checked both the savage habits of the natives and by the climate, which along the whole coast is highly inderican to European constitutions, and on the shores of Guines is pestilential to a degree quite barries Bett-length and the state of the world.

Burries Bett-length — Batherst, a fortified town on St Mary's, a low swampy island, commoding the entrance of the Gambia, in lat. 13° 25' N., long. 16° 35' W.; pop. 3000. The British wries posses Fort Jases, 30 miles, and Macarthy's Island, 300 miles farther up the same we, besides minor posts. Vessels of 300 tons navigate the Gambia for 60 leagues, and smaller made as far as Barraconda, 250 leagues. The exports from these settlements, constiting principly of bees' wax, gum, hides, tvory, mahogany, gold, and palm oil, amounted in the years 1837, 18, 280 (including re-exports of tobacco, &c.), respectively to £138, 226, £129, 428, and 1836 (including re-exports of tobacco, &c.), respectively to £138, 226, £129, 428, and 1836 (the imports to £29, 763, £105, 628, and £153, 903); and the shipping employed in each grame and to about 15,000 tons.

remounted to about 15,000 tons.

Serva Leone, a colony occupying a peninsula about 450 miles S. from the Gambia; area, 363 miles; pop. in 1839, 39,133, of which, however, only 99 were white. Freetown, the seat of gramment, is in lat. 8 30' N., long. 13° 14' W. All the West India products have been introduced, and generally succeed, especially coffee; but the exports still consist mainly of timber, a 611, and cam-wood. The chief imports are Manchester and India goods, provisions, tobacco, 18, arms, and ammunition. In the years 1837, 1838, and 1839, the exports amounted respective £166,366, £64,366, and £58,440; and the imports to £79,472, £91,196, and £103,066.

Bertikh likewise possess several islands contiguous to this coast.

Bertikh likewise possess several islands contiguous to this coast.

The British likewise possess several islands continuous to this coast.

Chape Coast Castle, on the Gold Coast, in lat. 5° 5° N., long. 1° 13' W., may be considered the matter emportum between Sierra Lone and the delts of the Niger, for the introduction of British islands in exchange for gold dust, palm oil, and ivory. The chief other British possession on this times in exchange for gold dust, palm oil, and ivory. The chief other British possession on this times in exchange for gold dust, palm oil, and ivory. The chief other British possession on this times in exchange for gold dust, palm oil, and ivory. The chief other British possession on this times in the chief other series of the gold-trade with the kingdom of Bambouk, in Upper Senegal; the last being chiefly carried on at Bambet, which, with Pochor, on the island of Mordi, are the chief other settlements in the river. For asvigation the Senegal is far inferior to the Gambia; its ascent, indeed, being only passeticable in the wet season from May to October.

Powtenedic, on the coast, about 140 miles N. from the Senegal, derives its chief if not sole importance from the gum-trade with the adjoining districts.

Considerable excitement has of late years been produced among the British merchants trading in this coast, by their exclusion from Portandic, notwithstanding the right guaranteed to them by set. 11 of the treaty of 1783 (since confirmed by the treaty of Paris), which provides: "As to the base-crade, the English shall have the right of carrying it on from the mount of the river St loans to the bay and fort of Portandic inclusive: provided that they shall not form any persuasest extilement of whatsoever nature in the said river St John, upon the coasts, or in the large of the provided of the coasts. This matter is at present the subject of discussion between the two govern-

EBroder, a factory near Fort James, on the Gambia. This possession is disputed by the Britans being in contravention of the treaty above mentioned.

\*\*Convious Bettlements.—Bisso, and other posts in the Rio Grande and adjoining coast.

\*\*Gapols, at the extreme south of Nigritia, has been already noticed. [Angola.]

\*\*Detum Bettlements.—El Mins., on the Gold Coast, 9 miles W. from Cape Coast Castle; also is, on this coast, and some minor posts.

DANIBE SETTLEMENTS .- Christianborg Castle, near Accra, and Kingpe, near the E. e

DANIBR BETTLEMENTS.—Christianbory Castle, near Accra, and Ningpo, near the E. of the Gold Coast.

Amenican Settlement.—Liberia, a small colony founded in 1821, at the mouth of surado, between Fierra Leone and Cape Palmas, as an asylum for liberated negroes.

Besides the intercourse at these settlements, there is a considerable floating traffic by which trade along the coast, or enter some of the large rivers, where their cargoes are for produce. This trade, which is of course the only kind carried on in the Gulf of General Cargos and for the Gulf of General Cargos and Angola, a tract where there are no European settlements, a includes the fertile and populous countries watered by the embouchures of the Quorra incre rivers, appears to be nearly as extensive as that conducted at the Buropean settlements, a force are muskets, powder, red bends, white baft, common scarlet cloth, blue beast great staple is palm oil. According to Messrs Laird and Oldfield, "the best good trade are muskets, powder, red bends, white baft, common scarlet cloth, blue beast great staple is palm oil. According to the state of the market; a gum is six bars; a bead two bars; and so on in proportion. Cowries are taken at Ebbe, and all up the country traffic, however, is subject to frequent interruptions from the slave-trade. "In the Boar har, and Cameroon rivers, there are always British ships loading with palm oil and othe produce: their commanders and crews making every exertion to complete their cargos; natives actively engaged in collecting produce: "—" A slave-trade arrives in 101 and othe produce their commanders and crews making every exertion to complete their cargos; natives actively engaged in collecting produce: "—" A slave-trade arrives in 101 and othe produce: their commanders and crews making every exertion to complete their cargos; natives actively engaged in collecting produce: "—" A slave-trade arrives in 101 and othe produce in the case of the natives are armed and equ a maranding expedition to procure the slaves; and until

NITRATE OF POTASH, or SALTPETRE (Fr. Nitre. Ger. Salpet Nitro. Sp. & Por. Nitro, Salitre. Rus. Senitra. Per. Shorak. Hind. a salt composed of nitric acid and potash. It crystallizes in general in a prisms, with striated surfaces, very brittle, has a saline cooling taste. Sp. g It undergoes no alteration in the air, though it attracts moisture in a sa atmosphere. On being oxposed to heat it fuses, and in this state it is some moulded into little cakes or balls, and called sal prunella. Saltpetre is a making gunpowder, signal-lights, nitric and sulphuric acids; also for premeat. It is besides employed in metallurgy, dyeing, and in medicine. The of this country is derived almost exclusively from Bengal, where it exists soil, and from which the rough nitre or crude saltpetre of commerce is obta soil, and from which the rough nitre or crude saltpetre of commerce is obta lixiviation, crystallization, and evaporation: in this state it generally oc brownish broken crystals, more or less deliquescent. It is shipped from (in hags, each containing 164 lbs.; and the trade has greatly increased si abolition of the Company's monopoly. From 200,000 to 260,000 cwts. are mully imported into the United Kingdom. In France, Germany, and

saltpetre is produced artificially on what are called nitre beds.

NITRATE OF SODA, or CUBIC NITRE (Fr. Nurate de soude. Ge felsalpeter), consists of nitric acid and soda. It is similar to saltpetre in perties, differing chiefly in being more pungent in taste, more soluble in coke more inclined to attract moisture from the atmosphere, and in crystallizing rhomboid form. This salt is found in immense quantities in deposits in America, particularly in the districts of Atacama and Tarapaca in Pera, the frontiers of Chili, where it is found sometimes efflorescent, sometimes lized, but oftener confusedly mixed with clay and sand. Of late years it I imported in considerable quantities into this country, where it is highly e except that grown upon heavy wet soils. It is also applied to many of the particle of potash is used, though, being more deliquescent than the is not adapted for the manufacture of gunpowder. In 1840, 146,928 ewimported into the United Vigidan from Down and Chili imported into the United Kingdom from Peru and Chili.

NITRIC ACID (Fr. Acide nitrique. Ger. Salpetersaure), an intensiliquid, procured by distilling nitre with strong sulphuric acid. When pr colourless; and when most concentrated it has a sp. gr. of 1.5, in which contains 25 per cent. of water. It is eminently corrosive, and its taste is a acrid. In commerce it is sometimes called aquafortis, and generally occ yellowish colour, owing to its containing nitrous acid in solution; beside

it is often highly diluted, and contaminated with sulphuric and muriatic acids, as also with alkaline sulphates and muriates. Nitric acid is used in large quanti-

ties. It is employed in a great variety of chemical processes; in metallurgy and assaying; for etching on iron and copper; in dyeing; and in medicine.

NORWAY, the western section of the Scandinavian peninsula, extends from hat. 58° to 71° N., and from long. 5° to 31° E. Area, 134,309 sq. miles. Population, 1,194,827. It was an appanage of the crown of Denmark until 1814, when, by the convention of Kiel, it was united with Sweden; retaining, however, its own spresentative body, or Storthing. The executive power is vested in a viceroy and concil at Christiania.

The general aspect of Norway is bleak, rugged, and steril. The shores are iron-bound, and on the west lined by numerous small islands, and indented by bays (fords). The interior is mostly severed with a rocky mass of mountains, or lofty plateaux (felds); and only about 100th part of the surface is supposed to be productive, though the climate is less rigorous than that of Sweden, particularly on the coast, owing to the prevalence of westerly winds. The lowest tracts, and those to which cultivation is chiefly limited, occur around Christiania Flord and the adjoining shores of the Singus-rack, or to the S. and E. of the Bay of Droutheim. In other parts it is confined to the merror walloys by which the mountain-masses are indented. The land is mostly the property of the symmers, and agriculture is in a rude state: the principal crop is rye, next cats, flax, and petaloes; but the grain raised is insufficient for the consumption. The manufactures are almost when the different consumption.

of the faymers, and agriculture is in a rude state: the principal crop is rye, next cata, flax, and petaloce; but the grain raised is insufficient for the consumption. The manufactures are almost whelly domestic; and the internal trade is triffling, owing to the thinness of the population and the deflective means of communication. The rivers are numerous, but their course is impetuous, breakes, and unfit for navigation; though some are in part used to float down timber from the favests, which, with the fishings and mines, constitute as yet the chief sources of wealth. The principal timber is pine; the most extensive forests are those covering the castern declivity of the southern range, called the Norraka Fiellen, and the hilly country eastwards; the produce of which is mostly shipped from Drammen, Langesund, Christiania, Christiansat, Frederickstatt, Frederickshald, and other southern ports; being previously, however, cut into balks, beams, and deals,—an operation which affords employment to numerous saw-mills. In 1833, the quantity was supported was \$25,772 hasts; whereof 64,038 were sent to Holland; 62,737 to France; 55,995 to the United Kingdom; and 38,176 to Demmark. Before 1810 the exports to Britain were much larger, but in that year a heavy duty was imposed on Baltic timber above Canadian, which led to the substitution of the latter, though much inferior. The late modification of the timber-duty, henever, by filt Robert Peel (1842), will perhaps stimulate the inhabitants to improve the means of conveyance between the forests and the ports, and thus lead in time to increased shipments. Flaking is the chief branch of industry along the western coast. The principal station is the Lokelon Isles, especially East Vagoe; but the produce is exported from Bergen, Dronthelim, Christensand, and other watern ports on the mainland. In 1835, the shipments consistent of 59,733,313 its. Acted cod, &c., and 16,074,141 lbs. lubfish, sent chiefly to the S. of Europe; 470,713 barrels harrings, mostly to the Baltic states;

mare, feathers, and grindstones.

The imports consist principally of corn, butter, cheese, and provisions from Deumark; colonial mediace from Altona, Hamburg, and Britain; the last likewise furnishing earthenware and other manufactures; wine, brandy, fruit, and dressed leather from France; cheese, iron pots, hoops, lax, and rape and linseed oil from Holland; and hemp, flax, and salicioth from Russia. In 1835, he shipping entered inwards from foreign countries amounted to 6599 vessels, 234,989 lasts; thereete, from Holland, 55,351 lasts; Britain, 49,654 lasts; France, 47,874 lasts; Denmark, 8,366 lasts: the chief ports of entry were,—Drammen, 38,276 lasts; Bergen, 22,764 lasts; Langeund, 19,865 lasts; and Christiania, 19,545 lasts.

The shipping of Noway is slowly on the increase: in 1835, there belonged to it 2272 vessels. of

he shipping of Norway is slowly on the increase: in 1835, there belonged to it 2272 vessels, of 80 lasts, navigated by 11,279 men. Much of it is employed in the carrying trade of other coun-1; while of the shipping entering from foreign ports, more than two-thirds is under the national

FORTH.—1st, On the Skaper Rack.—Christiania, the capital, in lat. 59° 54′ N., long. 10° 45′ E., pistaresquely situated at the bottom of a deep flord, uniting with the farthest N. point of the knaper Rack, pop. 23.191. Drammen, a long straggling town, 20 miles S. W. of Christiania, pop. 264, is the principal seat of the timber-trade. The chief others are Langesund, Frederickstadt, rederickstadt, Laurwig, Kragerce, Osstrilscer, Arendal, and Christiansand, Frederickstadt, 28′, On the West Coatt.—Bergen is a strongly fortified town in a bay, with a commodious harour, though of dangerous access; lat. 69° 24′ N., long. 5° 18° E.; pop. 22,339. Drontheim or roughleim, the ancient residence of the Norwegian kings, lies on a large flord, in lat. 63° 26′ N., ang. 10° 34′ E.; pop. 12,700. The chief others are Christiansand, Stavanger, and Flekkeflord.

MEASURES, MONEY, &c.

Measures and Weights, generally same as Money.—Accounts are kept in species-dollars, generally same as divided into 5 marks or orts, each of 24 skillings.

NOT 504 NOT

The allver species-dollar = 2 Danish rigsbank dellars = 4a. M. sterling; but money is reckoned in the paper of the Bank of Norway. In 1836, the Storling fixed 115 and 110 paper dollars as the maximum and minimum rates at which the bank could put 164 dollars an silver; making the value of the bank dollar about 4s. This bank, established in 1816, hasits purincipal office at Druntheim, with branches at Christiania, Bergen, and Christian and. The motes for 24 skillings, 60 skillings, and i species-dollar, are printed on white paper; those for 5 species-dollars on blue; those for 10

species-dollars en yellow; and those for Especia-dollars on green paper.

There are no gold coins; and although sive dollars, and half dollars, are in circuintion, yet for all sums above 24 shillings (1941), the value of the lowest bank note, paper snowy is in gen-ral use. The skillemynt, or small money, consist of silver pieces of 4 and 2 skillings, and copper coins of I and 2 skillings value.

Exchanges with foreign countries are usually offected in banco, through the medium of Han-Burgo.

NOTICE, in the law of bills of exchange and promissory notes. A holder of a bill is bound to give notice of non-acceptance or non-payment, to any party other than the acceptor or maker, on whom he means to claim for recourse. Want of notice of non-acceptance, however, is no bar to the claim of an onerous indones, who has taken the bill before it becomes due, and without marks of dishonour. If a conditional acceptance is taken, notice must be given, otherwise the parties may be released. Notice is required, that the drawer and indorsers may take measures, through their transactions with the drawee or otherwise, to secure their remedy in the case of being compelled to take up the bill. It is a presumption of law that damage is occasioned where notice is omitted; and proof to the contray will not be received. If the bill is for the accommodation of the drawer, and the drawer has no effects of his, and is not otherwise under any obligation to accept or pay, the drawer is not entitled to notice of dishonour. But the nature of the bill, as between the original parties, will not affect the right of an indorser who has been an onerous holder, to notice. If the drawee has had any effects of the drawer in his hands, "it would be dangerous and inconvenient, merely on account of the shifting of a balance, to hold notice not to be necessary" (Chitty, 325). It is no excuse for want of notice, where there are effects, that the drawe has explained to the drawer that he would not be able to provide for the bill. Notice from any party accrues to the benefit of every other party, between the person who gives it and him to whom it is given. The notice must bear that the holder intends to claim recourse, and so information of dishonour, casually obtained, or communicated by a third party, will not suffice; but a holder who sends notice to his immediate indorser, may profit by its being conveyed to the drawer if without delay, either directly from that indorser, or from him through another indorser. It is prudent on the part of each party who intends to claim recourse to send notice to every party against whom he thinks he may have any occasion to exercise the right of recourse. In the case of a foreign bill, when the notice is to a party abroad, information should be conveyed of protest having been taken. [Protest.]

There is no particular form for notice; it is sufficient that both the dishonour and the intention to claim in recourse be distinctly stated. Notice should be sent without delay; it may be sent immediately on acceptance or payment being absolutely refused, as such refusal is dishonour, though retracted. Where parties reside in the same place, notice of non-payment should be given on the expiration of the day following the refusal; where they reside in different places, it should be posted on such day following. "It is settled that it is never necessary to give or forward notice of the non-payment on the same day when a bill or note falls due" (Chity, 482). The same rule applies to non-acceptance of inland bills; "but it is now 402). The same rule applies to non-acceptance or infant bins; — but it is now settled that in the case of a foreign bill, notice should be given on the day of the dishonour, if any post or ordinary conveyance sets out on that day; and if not, by the next earliest conveyance" (Chitty, 337). Each party has a day for giving notice, and "he will be outified to the whole day, though the post by which he is to send it goes out within the day, and though there be no post the succeeding day for the place to which he is to send. Therefore, where the notice is to be sent by the nost it will be sufficient if it be sent by the nost of the following day or if for the place to which he is to send. Therefore, where the notice is to be sent by the post, it will be sufficient if it be sent by the post of the following day, or if there be no post on the following day, on the day after "(Bayley, 270). Sunday is not counted a day in notices; and the person who receives one on that day is in the same situation as if he received it on Monday. Days set apart by the religion of the individual to be kept holy, seem generally to be held equivalent to Sunday. Bills, the term of payment of which would happen on Sunday, Good Friday, or Christmas-day, are payable on the previous day. [GRACE, DAYS OF.] By 7 & 8 Geo. IV. c. 15, when a bill becomes payable on the day before Good Friday or Christmas-day, it is unnecessary to give notice until the day after such Good Christmas-day, it is unnecessary to give notice until the day after such Good Friday or Christmas-day; and when Christmas occurs on Monday, notice of a bill,

e on Saturday, need not be given till Tuesday. By § 2 the same rules are made ble to days of fasting appointed by royal proclamation. These provisions extend to Scotland. In England, by 3 & 4 Anne, c. 9, § 5, to obtain remedy and bills for costs, damages, and interest, a protest must be taken and notice it within fourteen days. In extending a similar provision to Scotland, by III. e. 72, § 41, the terms used were of such a general nature, that the decided that notice of dishonour on inland bills may be sent at any time fourteen days, to preserve recourse. Bills between Scotland and England considered inland bills in as far as respects this act. It seems not to be a whether the notice ought to be received, or must only be despatched fourteen days.—(Bell's Com., i. 419.)

y to give immediate notice may be excused by the circumstances. The abthe drawer from his usual place of business and residence, and the sudden
of the holder, may constitute an excuse; but the absence of the holder, in
sence of the sudden death of a near relative, is no excuse. A holder can
called upon to use due diligence to discover the party, and if there is any
ment, notice, without undue delay after discovery has been made, suffices,
are must be taken to provide for the notice reaching the proper person. If
the knows the particular address of the drawer in a large town, where a
s not likely to reach him without that address, it should be given in full;
the address cannot be ascertained, or the party is distinguishable by his
sme and the town in which be lives notice addressed in such form will

ame and the town in which he lives, notice addressed in such form will If the party is a bankrupt in England or sequestrated in Scotland, the must be given to his assignee or trustee. Notice to a company through one partners suffices. When a bill has been drawn by a firm upon one of the rs, it is unnecessary to give notice of dishonour to the firm. If the holder me, and send notice of non-payment to the drawer, he will not require to send notice on expiry of the time without payment. An agent employed to t a bill is responsible to his employer for neglect of notice. Notice may be received by the party entitled to it. Payment of a part, promise to pay or paid, a promise "to set the matter to rights," &c. have been held to amount aiver. If a person has made a promise to pay, without having had notice, wheld as a waiver of that notice, though he made the promise in ignorance right to found on want of notice, provided there is no fraud in the case. In sory notes, the only parties to receive notice are indorsers.—(Bayley on B., & Chitty on B., 9th edition, 327-343, 433-506.)

right to found on want of notice, provided there is no fraud in the case. In sory notes, the only parties to receive notice are indorsers.—(Bayley on B., 3. Chitty on B., 9th edition, 327-343, 433-506.)

7A SCOTIA, a province of British America, consisting of a peninsula of lar shape, connected with New Brunswick by the narrow Isthmus of Chigand lying between lat. 43° 20′ and 46° N., and long. 61° and 66° 20′ to 15,617 sq. miles. Population, in 1838, 154,991, mostly of British origin, but ing likewise a number of settlers of French descent, called Acadians, some s, and a few aborigines. The administration is vested in a lieutenant-govacuousil of 12 members appointed by the crown, and a house of assembly numbers, elected by 40s. freeholders.

sembers, elected by 40s. freeholders.

spect of the shores is bleak, and in many parts rugged. The surface of the interior constly of bold undulations, but there is no considerable elevation, the highest land (Ardoise aw Windsor) being only 810 feet above the sea. A considerable portion is occupied by and the soil is not generally fertile, though there are some rich tracts on the banks of the dat the heads of the bays. The finest districts are Annapolis and the other counties up the Bay of Fundy, the most productive and best settled portion being the country ding the Minas Basin; but the most important part is the district of Halifax, the capital populate side, which communicates with the preceding by a canal and the river Shubena-The climate is mild and salubrious; cats, rye, and barley, are the principal objects of cul;; wheat is also raised in choice situations, though not in quantities sufficient for the cona; and there are numerous orchards; but grazing is the chief branch of agricultural in and for which, indeed, the province is best adapted from its hilly surface and copious irrial and the surface and the surface and copious irrial and the surface and copious irrial and the surface and the surfa

other articles consisting of cattle, seal-skins, furs, beef and pork, and reshipments of tropical product. They are sent mostly to the West Indies, United States, and Britain. The imports in 1304 and 1837 amounted respectively to £793.917 and £791,765 is mainly composed of what and flour from the United States and Germany, British manufactures, and West India produce. The preceding valuations, it is as to be observed, do not include the trade with the adjoining states of British America. About 4000 vessels, having a tonnage of 330,000, arrive annually; and there are alout 100,000 tons of shipping belonging to the province.

Ports.—Halifax, the chief port and capital, is situated on the S.E. side, in lat. 44° 39′ N. and leag. 63° 37′ W.; pop. 20,000. Being directly open to the Atlantic, and its margation screey ever interrupted by ice, it is our chief naval station in N. America, and affords secure anchorage for 1000 ships. It is entered by a creek 16 miles long, which terminates in a sheet of water called Bedford Basin, and is every where strongly fortified. Pictou, the port next in congeneous, is situated on the N. coast; it carries on a considerable trade in lumber and coal. Both are free warehousing ports. The other places frequented by shipping are Yarmouth, Liverpool, Lumenburg, Window, Parisborough, Cumberland, Shelburne, and Digby.

Money, Duties, 4c.—Accounts are kept in pounds, shillings, and pence starling; in the same denominations in a nominal currency explained in the article Camana; or in dollars and cests. The circulating medium is composed partly of British and American coins, and partly of notes issued by the Treasury, and by a branch of the Bank of British America and several local ones. The provincial revenue (exclusive of local assessments) amounts annually to about £100,000, derived principally from excise and customs: both are moderate,—the general rate of impert early on British manufactures being 3½ per cent. The crown duties, levied only on foreign goes, se explained in the article COLO

NUTMEG (Du. Muskaatnooten. Fr. Nois muscades. Ger. Muskatements, a spice yielded by the fruit of a tree (Myristica moschata) indigenous to the Molucca Islands, which begins to bear when 10 years old, and goes on improving during the space of a century. The fruit, which is singularly beautiful, is pear-shaped, about the size of an apricot. As it ripens, the rind, which is nearly half an inch thick, and of a whitish colour, opens and displays the nutmeg in its black and shing shell, encircled by a net-work of scarlet Macs. It is gathered three times a-year. In preparing it for use, the mace is first stripped off, and the nutmer, after being dried, is deprived of its shell, and soaked in sea-water and line, in order to preserve it from insects, and, by closing its pores, to prevent its strength from evaporating. Three sorts are distinguished; namely, the male or barren, the royal, and the queen. The last, which are small and round, are preferred to the others, which are large and oval. Nutmegs are solid, unctuous to the feel, of a gray-brown colour, reticularly furrowed on the outside, and within yellow, varigated with brown undulating lines; odour fragrant and balsamic; taste warm and aromatic. They should be rejected when worm-eaten, light (from the oil being expressed), musty, or variegated with black lines. The active part, however, is confined to the dark-coloured veins, which are not apt to be worm-eaten. Dry line NUTMEG (Du. Muskaatnooten. Fr. Nois muscades. Ger. Muskaten confined to the dark-coloured veins, which are not apt to be worm-eaten. Dry lime forms the best kind of package for this spice.

forms the best kind of package for this spice.

The Dutch East India Company possess a monopoly of the spices of the Moluccas; and by their avaricious policy, the cultivation of the nutmeg-tree is confined to Bada-Neira, Way, Run, and Gounong. In all the others it has been carefully extrpated, because, being at a distance from the seat of government, they were supposed to afford better opportunities for smuggling. The tree has been introduced into Sumatra, Mauritius, and other parts of the East; attempts have also been made to introduce it into Cayenne and Trinidad; but the greater expense attending is cultivation in these places has hitherto prevented any reduction of the monopsy prices charged by the Dutch. About 120,000 lbs. are annually entered for cosumption in the United Kingdom.

Ollof Nutmeg.—This spice contains a fixed or solid oil, and a volatile oil;

Oil of Nutmee.—This spice contains a fixed or solid oil, and a volatile oil; both of which are used for medical purposes. Of the former there are two variables. ties: the English, which is the best, occurs in pieces of about ? lb. in weight, wrap ped in leaves of the banana; it has a uniform reddish yellow colour inside: a

the Dutch, in larger pieces, wrapped in leaves or paper, and of a lighter colour. All kinds are frequently adulterated.

NUTRIA, or NEUTRIA, an aquatic rodent little quadruped (Myspecians cospus), inhabiting S. America, especially Chili, Buence Ayres, and Tucumas; it is valued on account of its fur, which, like that of the beaver, is of two kinds,—the long ruddy hair, and the brownish ash-coloured fur at its base. The latter is now because of the beaver, is the hot respectively. latter is now largely used in the hat manufacture; and about 220,000 skins are

for this purpose annually imported into the United Kingdom from the States of La Plata.

NUTS, HAZEL (Fr. Norsettes, Avelines. It. Naccinole, Avelane. Sp. Avellanas), reduced by different species of coryli or hazel-trees [FILBERT]. They are common

produced by different species of corysis or hazel-trees [FILBERT]. They are common in this country, but the best are brought from the S. of Europe, principally Spain. About 150,000 bushels are annually imported.

NUX VOMICA, the fruit of the Strychnos nux vomica, a tree indigenous to Malabar, Coromandel, and Ceylon. When ripe, it is about the size of an apple, is covered with a shell of an orange colour, and contains a pulp in which from three to five seeds are immersed. These seeds are round, flattish, and about \$\frac{3}{2}\$ in the internal below is given by the seeds are not as a contain a street where a week names below is small an internal bitter taste, and contain a street where a week names as below is small an internal bitter taste, and contain a diameter, have a weak nauseous balsamic smell, an intense bitter taste, and contain a virulent poison. They are used in medicine, and have, it is said, been employed in brewing porter, though their use for the latter purpose is prohibited by statute.

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OAK (Fr. Chêne. Ger. Eiche. It. Quercia. Por. & Sp. Roble), a genus of trees (Quercus) embracing about 150 species, two of which, common in our forests, excel all the others in the production of timber. The common British oak (Q. pedunculata), "the father of ships," that which chiefly abounds in our island and the N. of Burope, is distinguished by having the acorns on footstalks: the sessile-cupped cak (Q. Sessififora) bears the acorns without footstalks, but has the leaf-stalks longer than the other; it is found chiefly in the W. of England, N. Wales, and the S. of Europe. The best oak is said to be that which grows in cold or elevated situations (if not stunted), on stiff, clayey soils, and is the longest in arriving at maturity. The common species is of slower growth than the sessile-cupped, and is commonly preferred to it; but there is great difference of opinion as to which is

ray. The common species is of slower grown than the sessile-capped, and is really the best; much seems to depend on the soil and health of the individual tree.

The "unwedgeable and gnarled oak," when cut down at a proper age (about @years) is superior to all other timber in point of strength, durability, and general application. It is eminently adapted for shipbuilding, particularly warvessels, from its not splintering by shot. It is not grown in this country sufficient for the consumption; and large quantities are imported, especially from Prussia and Canada. The kinds principally used in the Royal Dock Yards are Welsh, and Baltic the lest being the great estemed of the foreign kinds; the Sussex, and Baltic,—the last being the most esteemed of the foreign kinds: the Adriatic, formerly much used, has turned out ill. In domestic architecture oak is only used in the largest and best buildings; occasionally for the principal beams; but its chief use is for door and window frames, sills, sleepers, king-posts of roofs, trussing for girders, sashes, gates of canal-locks, sluices, posts, and piles.

The white oak (Q. alba) of the United States is the kind chiefly used there for

shipbuilding, houses, and liquor-casks; it is also imported into Britain. But the live oak (Q. virens), abundant in Texas, is the best American species. "African cak," sometimes used in shipbuilding in this country, is wood of a different genus. OAKUM, old ropes pulled loose in order to be used in the caulking of ships.

OATH. [AFFIDAVIT.]
OATS (Dan. Havre. Du. Haver. Fr. Avoine. Ger. Hafer. It. Vena. Por. Avoine. Rus. Owes. Sp. Avena. Sw. Hafre), the hardiest of all the cereal grains cultivated in Britain. Of the common species (Avena sativa) there are several varieties, as black, gray, dun brown or red, and white. The two first being the hardiest, are cultivated in Highland districts and on inferior soils in Scotland; but in England the black oat is now scarcely known, and the dun or red oat is but in England the black oat is now scarcely known, and Staffordshire; in Iremearly confined to the moors of Cheshire, Derbyshire, and Staffordshire; in Ireland, the black out is the favourite kind in mountainous districts. The white outs, though less hardy and requiring a better soil, are yet earlier and heavier than the though less hardy and requiring a better soil, are yet earlier and heavier than the ethers, and are generally preferred, especially the subvariety called the potato oat, now almost the only kind cultivated on good land in Englaud, the Scottish Lowlands, and Ireland. The seed-time of oats is March and April; four to six bushels are sown on an acre; and the produce varies, according to soil and preparation, from about 30 to 70 bushels per acre. They weigh from 35 to 45 lbs. a-bushel; yielding about 8 lbs. meal for 14 lbs. corn. Drought and heat are unfavourable to this grain, rendering it husky and tasteless. The nutritive quality of oats is smaller in a given weight than that of any other of the cerealis; but they are admirably adapted for the feeding of horses, the purpose to which they are principally applied; though, when ground into meal, they are also largely consumed as food by a great

portion of the population of Scotland, the N. of England, and Ireland. The best oats are those of Scotland and Friesland in Holland. [Conn.]

OCHRE, a native earthy mixture of alumina, silies, oxide of iron, and other substances, found in beds in various places, particularly in England at Shotover Hill near Oxford, and in Italy. It is generally of a yellow or brown colour, but is sometimes reddened by calcination. It is prepared for use by grinding and elubriation; and is employed as an ingredient in painters' colours, and in the pelishing of metals and stones. Nearly 5000 cwts are annually imported.

OIL, a substance expressed or distilled from certain vegetable and animal matters, the distinctive characters of which are inflammability, insolubility in water, and (except palm oil and a very few others) fluidity in moderate temperatures. Oils

and (except palm oil and a very few others) fluidity in moderate temperatures. Oils

are either fixed or volatile.

Fixed oils are usually contained in the seeds of plants; though either oil is extracted from the pulp which surrounds the stone. They are procured by bruising the seed, and subjecting the pulpy matter to pressure in hempen bags, a gentle heat being generally employed at the same time to render the oil more liquid. They are commonly of a thickish consistence and unctuous feel, and differ from volatile oils in leaving a great stain on paper which eanned be removed by heat alone. They are sometimes colouriess, occasionally of a greatish or yellowish hue, when pure semitransparent, with little smell, and a mild taste. They are insoluble in alcohol, and their specific gravity varies from 90 to 95. When kept for some time they become rancid; and, when exposed to air, gradually increase in consistence, till at last they become solid. Those which retain their transparency after they have become solid,—as linseed, nut, poppy, and hampseed,—are called drying oils; while others which assume the appearance of tallow or wax, and become opaque,—as olive, aimond, rape, and ben,—are called fat oils. The former are mostly used for paints, varnishes, and printers ink; the latter are consumed as food, in medicine, sospmaking, and other branches; several of each kind being likewise extensively employed in the arts, and in the lubrication of machinery.

Animal oils, derived from the fatty matter of the whale, cod, seal, and others, are very analogous in composition and properties to the vegetable fixed oils; and in Britain, where the latter are comparatively expensive, the former are employed, both for the purpose of giving light and for the manufacture of soap.

Volatiles of Easknital Oil, occurs in all odoriferous plants. It is found in all parts of themand sound in the second of the parts of themand sound in the second of the parts of themand sound in the library in different parts of the manufacture of soap.

comparatively expensive, the former are employed, both for the purpose of giving light and for the manufacture of soap.

Volatile of Essavital Ott. occurs in all odoriferous plants. It is found in all parts of them, and sometimes different in different parts of the same plant. It is the odoriferous principle of vegetables; but its quantity is not always in proportion to these of the subject from which it is few and acrimony by any means in proportion to those of the subject from which it is few. The volatile oils are generally obtained by distilling the parts of the plants which afford them with water in common stills; a few are, however, obtained by expression, such as those of lemon, orange, and bergamot, which are contained in distinct vesicles of the rind of those frolks. They vary considerably in specific gravity. Oil of turpantine, the lightest, is 792; oil of samantas, the heaviest, 1094. They are very numerous. The principal are, turpentine, clove, cinamos, carnway, juniper, nutmey, rosemary, and sassafras. Their general characteristics are,—a pentrating odour and taste, and commonly a yellowish colour; they are for the most part soluble is alcohol, and very sparingly soluble in water. Those solutions constitute perfused essents and distilled vaters; the former principally employed in perfumery, the latter in pharmacy. The high-priced kinds are not unfrequently adulterated with sloohol and fixed oils. The former addition is rendered evident by the action of water; the latter by the greaty spot which they leave to apaper, and which does not evaporate when gently heated. The oils of commercial impursance surtered separately under their appropriate heads.

The customhouse practice is not to gauge oils paying duty by the tun, but to weigh them, reckoning every 9 lbs. of net weight equal to an imperial gallon.

OKE, a Turkish weight equivalent to 2; ibs. avoirdupois nearly.

OLDENBURG, a German state composed of the duchy of the same name, bordering on the N. Sea, and on the land side contiguous to Hanover,

estates.

The country is level, and the soil in general poor. Agriculture and cattle-rearing are the chief occupations of the people. Exports, oxen, horses, linen, leather, beer, hides, rags, &c., chiefy to Holland and the Hanse Towns, especially Bremen. In 1836, Oldenburg joined in a commercial league with Hanover and Brunswick. [Bremen. Gramany. Pausoo-German Cestons Union.]

OLIBANUM on FRANKINCENSE (Fr. Encens. Ger. Weihrauch. It. Incenso), a gum-resin procured from a plant (Boswellia Thurifera, Roxb.) found in the mountainous parts of India. Two qualities are distinguished: olibanam in the mountainous parts of India. Two qualities are distinguished: olibanum in grains, and common olibanum. The first occurs in small roundish pieces of a light yellowish colour, very brittle, and semi-transparent; taste acrid and slightly bitter. The second is in larger pieces, mostly of a dark colour, and mixed with impurities. The odour of olibanum is balsamic, and it berns with a clear light, diffusing a fragrant smoke. It is used principally as incense in Roman Catholic churches, and, though rarely, in medicine.

An Arabian kind of olibanum, formerly imported from the Levant, is now seldom met with, and its origin is a matter of doubt. In America, various trees yield

substances analogous to olibanum, and used in a similar way.

IE, the fruit of a tree (Olea Europea), a native of the south of Europe and Africa, and extensively cultivated in France, Spain, and especially Italy.

small, green, oval berry, containing a double-celled nut. Olives, when ave a harsh, bitter, and extremely disagreeable taste; and they are eaten are having been steeped for several days in a ley of wood-ashes, and then in a strong solution of muriate of soda. Flavoured with some spice, they asionally used after dinner in Britain, but more abundantly on the Contimprove the flavour of certain wines. Olives are principally imported into mary from France, in barrels of 28 gallons, and from Spain, in jars of two maprove are navour of certain wines. Olives are principally imported into untry from France, in barrels of 28 gallons, and from Spain, in jars of two. An allowance of 1 to 1 is made at our custom-house for pickle. This however, chiefly valued for the oil obtained from it.

natured wood of the olive is hard, compact, and reddish in colour. It takes loss, and is made into snuff-boxes and trinkets.

VE. OIL (Fr. Huils Polices Car Branch III Colours III)

VE OIL (Fr. Huile d'olives. Ger. Baumöl. It. Olio d'uliva. Por. Oleo sitonas. Sp. Accite de accitunas), the lightest of the fixed oils, is derived so fruit on its arriving at maturity in November. The olives are first t in a mill, care being taken that the millstones are so placed that they t break the nuts. The mass being then put into bags, and subjected to te pressure in a screw-press, yields a considerable quantity of virgin vil, of r quality. After this is completely expressed, the mass, stones and all, is sturned to the mill, and the stones are broken, or the same effect is produced ing up the whole with boiling water, and increasing the power of the press. means the common kind of vil is obtained; while, by repetition of the an inferior sout is produced valuable for the preservation of son. Virgin an inferior sort is procured, valuable for the preparation of soap. Virgin a very pale yellowish-green colour; inodorous when fresh, but emitting tar smell when old; taste bland and purely oily, but becoming in time rancid: it congeals at 38 Fahrenheit. Sp. gr. 915. The common kind is ownish-yellow or greenish colour, and a taste or odour in a greater or less subrancid. Olive oil, being high priced, is frequently adulterated with kinds; but the fraud is known by a less tendency to congeal by reduction of stare. This oil, in the countries of production, is an important article of production is an important article of the start of the s mee to all classes; and it is also employed to burn in lamps. In our country, it is used almost solely in cookery and for salads as a luxury; but considerantities are employed in the making of fine soap, in the woollen manufacid in other arts. In medicine, it is used as an emollient, and to form cerates

coil is prepared in immense quantities in Italy, especially in the provinces is and Calabria in Naples, the produce of which is largely exported from it, the principal oil-mart of the peninsula: this kind is of fine quality, a son partly due to the influence of the tufa cisterns in which the oil is purithis port before being shipped. The Florence and Lucca oil shipped from a is likewise in high esteem. The Sicilian kind is generally of low value. Olive so largely produced for exportation in Spain. In France, the best is made rovinces of Languedoc and Provence, the finest being that of Aix. About 10 gallons are annually imported into this country for consumption, chiefly aly and Spain, and in smaller quantities from Portugal, the Ionian Islands, Barbary, and France. , Barbary, and France.

ustome tore, when imported in jars, is } for each jar, and } for foot or sediment; a stains 60 flacks = 21 Imperial gallons. [Oil.]

ON (Fr. Oignon. Ger. Zwiebel. Por. Cebola. Sp. Cebolla), a well-known l plant (Allium cepa), having a bulbous root varying in size according to d, soil, and cultivation. The small are more pungent than the large; and which have a tinge of red or purple, than those which are white. The burg" and its varieties are the hardiest in this country. But our onions passed by those imported from Portugal, Spain, and the south of France, are much larger, and more mild and succulent. Onion seed is also imported

y quantities.

X, a species of agate, in which the siliceous particles are arranged in alterhorizontal layers of opaque white and translucent blue gray or brown. It oyed for cameos, the figure being cut out of the opaque white, and the dark rming the ground, or the contrary. It is most valuable when the contrast irs is strong, and when the layer is thick enough to give a high relief to the

to be engraved.

L. a beautiful precious stone, of which there are many varieties. Sp. gr. The most valuable is the noble or precious opal, of a white, bluish, or yellowish white colour, and when viewed by transmitted light, yellow. It exhibits brilliant and changeable reflections of green, blue, yellow, and red,—a play of colours which has not been satisfactorily explained. It is translucent; fracture conchoidal; with a resinous lustre; easily broken, but scratches glass. Its chief localities are, Czervenitza in Hungary, the Farces, Saxony, and at Gracias a Dies in Houduras, whence it has been brought in specimens of considerable size and of great splendour. This kind of opal is sometimes called the Nonnius opal, from the senator Nonnius, possessor of the famous opal of Rome, worth 20,000 sesterces, who preferred banishment to parting with it to Antony.

The common opal differs from the precious chiefly in wanting the play of colours:

The common opal differs from the precious chiefly in wanting the play of colours; it is found at the Giant's Causeway and the Hebrides. A variety has been met with in India; and Mr Milburn states, that a beautiful Oriental opal is worth doubles the price of a sapphire of the same size. They occur from the size of a pin-head to that of a walnut; but a fine stone of this last size is extremely rare and precious. Much care is necessary in purchasing them, as there are many counterfeits. OPIUM (Fr. Opium. Ger. Mohnagh. It. Opio. Arab. Mal. Ufgeon. Pers. Sheerikhaskash. Hind. Ufgeon. Turk. Madjnon), a narcotic drug, composed of the inspissated juice of the unripe capsules or fruit of a species of poppy (Papase romniferum) extensively cultivated in Asia; also to some extent in Europea racountries, principally for the oil of its seeds. The juice is collected in a pot and worked into masses or cakes, which are covered with leaves, to prevent their sticking together, and then dried and packed into chests. Two kinds are chiefly distinguished,—Turkey and East India.

Turkey or Smyrna opium, so called from the place of shipment, is compact;

Turkey or Smyrna opium, so called from the place of shipment, is compact; as first, softish and reddish brown, but becomes hard and blackish; lustre wary smell heavy and disagrecable; taste at first nauseous bitter, afterwards acricinal and rather warm; highly inflammable; and when good, not entirely soluble is water. Sp. gr. 1:336. The best is in flat pieces, enveloped in large leaves, as besides, covered with the reddish capsules of a species of rumes. Other varieties occur in the Levant trade, as "Constantinople opium," mostly sent to Germany. "Egyptian opium," and "Trebizond opium;" but they are inferior, and not see that they are inferior.

East India opium is less compact and softer than Turkey; also darker, faister in odour, less bitter, and more nauseous and weaker; containing less morrus But this inferiority is fast disappearing; and, of late, that manufactured in some districts is of the finest quality. It is produced almost exclusively within the Bergal presidency, and in Malwa in Central India. In the former, the cultivation of the poppy is confined to certain districts within Benares, and in Bahar near Patanana. the poppy is confined to certain districts within Benares, and in Bahar near Patanin order to secure the monopoly of the Company, who purchase the crop from the ryots, at the price of 1½ rupee per pound, and afterwards dispose of it at state public sales in Calcutta. At the sale of February 1840, the upset price was Ra. 40 per chest (of 2 factory manuds, or 149½ lbs. avoird.); but the rate paid at different times is of course subject to variation. In Malwa, which belongs to native rajahs, the trade is free. The Company made great exertions to procure the whole of it by treaty; but, in 1830, they relinquished this object, and agreed, for a transiduty of Rs. 125 per chest, to grant passes for its conveyance to Bombay, from whence this kind is wholly exported.

whence this kind is wholly exported.

Opium is chiefly employed with us as a sedative medicine. But as the drug security is communicated a peculiar when taken in small dozes by those unaccustomed to it, communicates a peculiar kind of exhilaration and energy to the mind, as well as a pleasurable condition to the whole system, accompanied with increased capability of exertion, it is largely consumed in the East in much the same way as wine and spirits are taken in Europe. By degrees, as the habit becomes confirmed, the craving increases, and to produce the desired feeling, the dose must constantly be augmented, till at length excess being followed by depression and torpor,—equal injury is produced as by habitual dram-drinking. In Turkey and Persia opium-eating, once very common, is on the decline, owing to the less rigid observance of Mohammed's injunctions against inebriating liquors; but in China the use of it is on the increase. In the last country, however, it is smoked, a custom less pernicious than eating, owing to the preparation which the drug has to undergo before being fitted for the pipe. Indeed, taken in moderation in this way, it is said to have no bad consequences and in regard to China, it may be observed, that opium debauchees do not appear to be more common there than drunkards in other countries.

The drug was formerly imported into Britain solely from the Levant, but, owner to the improved quality of the Indian produce, a portion of our supply is now many

up of the latter. The amount of foreign and Indian opium entered for consumption in 1840 was 46,736 lbs., having nearly doubled within 10 years. This trade, however, is insignificant when compared with that which has grown up between India and China. Before 1800, the quantity sent to the latter was inconsiderable; and in the year 1817-18 did not exceed 2,435 chests, in value \$2,951,100; but in 1832-35 it was augmented to 23,693 chests; namely, 6,410 Bahar or Patna; 1,800 Benarea; and 15,403 Malwa; the total value being \$15,352,429, or (estimating the dellar at 4s. 2d.) £3,188,422: So that in 15 years the quantity had increased about dellar at 4s. 2d.) £3,198,422: So that in 15 years the quantity had increased about temfold, and the value between five and six fold; the average price, meanwhile, having declined from \$1,212 to \$647 per chest, nearly one-half. This was exclusive of about 1000 chests Turkey opium, re-exported from Britain to China. The trade has since been further extended. In 1837-38 the quantity of Bahar and Benares epium exported was 19,307 chests, valued (in Calcutta) at £2,114,025; and nearly the same amount was fixed for exposure at the government sales in 1840. Of Malwa, passes were granted in the three years ending 1837-38 for 45,317 chests, or, on an average, 15,106 a-year. Hence, the total annual export from India, when war hanks out in 1839 must have been about 35.000 chests, in value nearly £4,000.000: an average, 15,106 a-year. Hence, the total annual export from India, when war broke out in 1839, must have been about 35,000 chests, in value nearly £4,000,000; which, excepting small parcels sent to the Malay Peninsula, Eastern Islands, and England, was shipped wholly to China. The net revenue derived from the monopoly in Bahar and Benares in the three years ending 1839, was Rs.3,46,96,196; and for transit passes from Malwa to Bombay, Rs.60,49,230; total, Rs.4,07,45,426. (Par. Paper, 1841, No. 22.) This gives, on an average, the net yearly revenue of the Company from the drug Rs.1,35,81,808, equal £1,273,296 sterling.

The optima-trade, though forbidden so early as 1796, attracted little notice from the Chinese government before 1820. Macao was for some time its centre; but, ewing to the misconduct of the Portuguese, it was removed to the small island of Linkin, in the estuary of the Canton river. There, notwithstanding many paper applications, it is the was conducted with regularity, under the immediate notice of the imperial functionaries,—who, indeed, are the chief opium-smokers,—until the

mperial functionaries,—who, indeed, are the chief opium-smokers,—until the extral of Commissioner Lin at Canton in 1839, when the British superintendent, Captain Elliot, and a number of merchants were seized (April 15), and retained until the delivery (May 30) of the stock then on hand, 20,283 chests, valued at \$23,000,000. Since this atrocity, the trade has been pursued in a more irregular manner; mostly indeed by armed clippers, who, braving every danger, beat up the China seas even in the very height of the monsoon, and, wandering along the ceast, dispose of their cargoes to junks, who bring out dollars and sycce silver is exchange. The quantity thus sold is said to be nearly as great as ever,—a cirsumstance which can occasion little surprise when it is considered that, besides the weakness and corruption of the imperial government, the drug, while its produce-cost in India is under Rs.400 a-chest, finds a market in China, notwithstand-

The motive usually assigned for the prohibition of this traffic is the demoralizing tendency of opium. "If there exist a drug destructive of life, incessant efforts should be made to keep it at a distance. The men accustomed to it can by no means relinquish it; their faces become as sharp as sparrows'; and their heads, tenk between the shoulders in the form of a dove; the poison flows into their masset vitale; physic cannot cure their disease; repentance comes too late for reform." Yet the poppy is cultivated in China in six different provinces, in one of which the only merepared is said annually to amount to several thousand chests. thich the opium prepared is said annually to amount to several thousand chests. Without resting upon this, however, it is quite certain that the moral reason is not the mly one. Formerly a large proportion of the British imports of tea were paid for ealy one. Formorly a large proportion of the British imports of tea were paid for in bullion; but since the expansion of the opium-trade, the balance has been reversed, and there is now a constant drain of treasure from China. The imperial government, viewing the precious metals as the only true riches of a state, regard this as national grievance; and the trade is accordingly denounced, in their state papers, as one which occasions "an oozing out of silver, whereby the fathomless said of the outer sea will soon be the receptacle of the easily exhaustible wealth of the central spring!" Nor, in looking to the influences which have guided the Chinese, is it to be forgotten, that their increased rigour and jealousy has been centemporaneous with the advance of the British to their south-west frontier and the regions of Central Asia.

OPOBALISAM, called also Balm of Gilead and Judiacum de Mecca, is a liquid

OPOBALSAM, called also Balm of Gilead and Judiacum de Mecca, is a liquid resin, obtained from the Amyris Gileadensis, a tree found in Arabia, Abyssinia, and Syria. It is at first turbid and white; of a pungent smell, resembling turpestine, but sweeter; and of a bitter, acrid, astringent taste: By age it becomes

thin, limpid, of a greenish hue, then of a golden yellow, and at length of the color of honey. It is seldom obtained genuine in Europe; the Canada balsam, while is generally substituted for it, answering equally well. In Turkey it is used as a cosmetic. Carpobalsamum and Xylobalsamum are inferior qualities obtained from

the fruit and twigs of the same tree.

OPOPONAX (Arab. Janeaheer), a medicinal gum-resin, obtained from the stalk or resin of a tall plant (Opoponar Chironium, Koch) found in Ana Miss. It occurs in small grains or drops, and in masses,—the latter, however, being grarally mixed with foreign substances, and inferior; colour internally, pale yellow.

frequently mixed with white, and externally, inclining to red or orange; issue hitter acrid; and odour disagreeable. It is now scarcely used.

ORANGES (Fr. Oranges. Ger. Pomeranzen. It. Melanarincino. Pot. Lermin. Sp. Naranjas), are the product of a shrubby tree, of eastern and tropical origin. but now extensively cultivated in the warmer parts of the temperate some, particularly in the countries adjoining the Mediterranean, Portugal, and the Anna. It belongs to the citron genus. Two species are principally distinguished,—the sweet and the bitter.

weet and the bitter.

The Swert Orange (Girus Aurantium): flowers, white; fruit, roundish, seldon points, golden-yellow, or tawny; and pulp very sweet. There are many varieties. Those principles met with in Britain are the St Michael's, a small pale-yellow kind, with a thin rind, brough fruit the Adores; and the China, chiefly imported from Portugal. The former is the most estimate. The Brisananic of Britran Orange (C. Bigurantius); flowers also white, but larger and swimth that the preceding, on which account they are in demand by the perfumer; fruit, uneven, gibes, deep-yellow, with a bitter and acid pulp. The Seville, a Spanish variety, is that chiefly importained Britain, where it is consumed in the preparation of candied orange-peel, bitter thetures, and ligurated british proof against the attacks of insects. It is thus long in rotting if the rind is uniquest, and is kept from moisture, and so ventilated as not to forment. From these qualities, joint to their abundance in the countries of production, oranges may be had fresh and cheap in requestion of the world, and at almost every season. They are gate gate for exportance in 100 Mer. November, and December, while still green, that they may not spoil in the transport; and they are not fully ripe till syring has commenced. They are imported into Britain from the Assert and Portugal: Spain, especially Algarre and Andalusia; and the Gulf of Genoa and Nagaits and the Gulf of Genoa and Nagaits

ORCHILL, OR ARCHILL (Fr. Orseille. Ger. Orselje. It. Oricella. Orchilla), a whitish lichen (Lichen orcella) found in Guernsey and Portland sand, but chiefly obtained from the Canary, Cape Verde, and Madeira Islands. It grows on rocks, about 3 inches in length, roundish, and many stalks proceed from one root. The best is of a darkish colour. It is imported into Britain in the state in which it is gathered; and about 500 cwts, are annually entered for consumption. This weed yields a rich purple tincture, used chiefly in dyeing silks and ribbon, but rarely employed alone, on account of the fugitive nature of the colour, and in

extreme dearness. Litturs is a preparation of orchill in squ. ORGOL, or ARGOL, a common name for crude Tartar. LITMUS is a preparation of orchill in square cakes.

ORPIMENT (Ger. Operment, Rauschgelb), or yellow sulphuret of areas, generally occurs massive and lamellar, of a bright lemon or golden colour, some times running into red or brown; soft and flexible, but not elastic; insolube in water; and inodorous. Sp. gr. 3.5. It is a natural product of China, Somerica, and other countries. The finest, called golden orpiment, comes from Persia. Artificial orpiment is manufactured chiefly in Saxony; it occurs in the form of a yellow powder. This substance is commonly employed in dreing and calling printing; but the finer native varieties are recovered for a single form. calico printing; but the finer native varieties are reserved for artists. It is often adulterated with king's yellow, an ill-made poisonous compound, frequently cataining nothing else than white arsenic and sulphur; it is quite soluble in water.

The name red orpiment is sometimes given to REALGAR.

ORRIS ROOT, OR FLORENTINE ORRIS, is obtained from the Iris Floren a native of the south of Europe. It is tuberous, oblong, about an inch thick, white; odour like that of the violet; taste when dry bitter. The roots are imported from lef-

horn; and, after being ground into powder, are used by perfumers, and in medicial ORSEDEW (Ger. Flittergold), an article resembling gold leaf, made of coper and zinc, chiefly at Manheim, in Germany, whence it is called Manheim Gold. It is largely imported into this country, made up in books, and enclosed in casks and cases. A part is entered for home consumption, chiefly in tinselling dolls and toys, but the greater portion is reshipped to the East Indies, where it is in demand by the natives for decking their gods, priests, and dancers. OST 513 PAL

OSTEOCOLLA, an inferior kind of glue, manufactured from bones.

OSTRICH FEATHERS, a valuable article of ornamental dress. The ostrich found only in Africa, and the best plumes are imported from Barbary. The est are the brilliant white feathers from the wings of the male, which, in a bird

full plumage, contain forty.

OUNCE (Uncia, a twelfth part), is a common division of the pound weight. OXALIC ACID (Ger. Sauerkleesaure), a vegetable acid found in considerable matity in sorrel and rhubarb. It is most readily procured by the action of nitrio id on sugar, and hence has been termed acid of sugar. It occurs crystallized, in anded prisms, transparent, and so intensely sour, that if I grain be dissolved in the grains of water, it will be perceptible to the taste; while in 200,000 times its date of water it may be detected by means of a simple chemical test. This acid highly poisonous, and accidents have frequently occurred from its being administrated instead of Epsom salts, which it resembles in appearance. It is used in dee-printing, and by straw-hatmakers; also for cleaning boot tops, and for re-oring iron stains and ink spots from cloth. United with bases, it forms salts, led oxalates, which are applied to various purposes. It is an object of consid-able manufacture, especially in Switzerland, where it is prepared from the juice wood sorrel.

OYSTER (Fr. Huitre), a testaceous fish (Ostrea edulis) common on the coasts of rain and most other countries. Several kinds are highly prized by epicures. In maden, the Colchester and Milton oysters are held in most esteem. Edinburgh mdon, the Colchester and Milton oysters are held in most esteem. waon, the Colchester and Milton oysters are held in most esteem. Edinburgh us her "whiskered Pandores," and latterly Aberdour oysters; and Dublin the slingford and Powldoodies of Burran. For the convenience of obtaining a ready paly, the oysters are often transported from their original beds, and laid down on her places of the coast; but these exiles are seldom found in such perfection as these. In France, the oysters of Cancalle in Brittany, and of Dieppe, are most beaued: the latter are of a greenish colour, communicated artificially.

The British trade in overtex works in investment with that in the second

The British trade in oysters ranks in importance with that in herrings and men, and affords employment to a numerous body of men, who necessarily be-behardy seamen. In Jersey alone, 250 boats are employed, and 200,000 bushels mally exported. Immense quantities are carried to Billingsgate, where the too open with great bustle on the 4th of August, at noon, and terminates on 12th of May.

IRM of May.

The private right in oyster-beds is protected in England by the act 7 & 8 Geo. IV. c. 29, § 36; In Bootland by 3 & 4 Vict. c. 74.

Beneficially 3 & 4 Vict. c. 74.

Leonvention between Britain and France, August 2, 1839, provides, that the subjects of each washed may be exclusive right of fishery within the distance of 3 geographical miles from twister mark along the whole of their respective coasts; it being understood, however (Art. 9), a spon that part of the coast of France which lies between Cape Carteret and Point Meings, mak subjects shall enjoy the exclusive right of all kinds of fishery within the limits assigned in 1 (according to a chart), for the French oyster-fishery. With respect to bays, the mouths of the exceed 10 miles in width, the limiting 3 miles is to be measured from a straight line drawn a headland to headland. The oyster-fishery beyond the above limits is to be common to the lected of both countries. jects of both countries.

'ADDEE, or PADDY, a term applied to rice in the husk.
'AGODA, the name of numerous gold coins in India. They mostly weigh at 52.85 troy grains, and contain 44.39 troy grains of pure metal, the standard be Star pagoda, the former integer of account at Madras, and worth 7s. 10d. 'AINTERS' COLOURS. [COLOUR TRADE.]
'AKFONG, a celebrated Chinese alloy, composed of copper, nickel, and zinc. 'ALLADIUM, a rare metal obtained by Dr Wollaston from platinum ore. a hard, of a dull white colour, malleable, and ductile; sp. gr. 11.3. Its pro-

ties are not yet fully known.

'ALM-OIL, a fatty substance, obtained chiefly from the drupes of the Elæis moensis, a species of palm common on the western shore of Arrica. It has a species of palm common on the western shore of Arrica. It has consistence of honey or butter, a golden yellow colour, the smell of violets, a sweetish taste. When spoiled it loses its yellow colour and pleasant smell; when well preserved it keeps several years without becoming rancid. Sp. 368. It is sometimes counterfeited with hog's lard, coloured with turmeric, scented with Florentine irs root. Palm-oil is much used by the negroes for inting the skin and in cooking. It is produced in abundance in the countries sining the Guinea coast, particularly near Eboe and Brass in the Delta of the cr, where, according to Mr Laird, it can be bought for £4 or £5 a-tun. It

is eithered in marks from which it is emptied into tradeand university and decision, though only likely 6 cuts, in 1631, amounted in 1811; it is an investigation of the cuts were entered for home consumption, chiefly to find the rest of which Solden ewist were entered for home consumption, change for the manufacture of rocket some permode, and performery. It is also used in membrane and surgery. [National Utility of All Lab and Lab and Lab and Lab and Solden Solden Solden Status.]

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sales, water takens, and particularly of Egyptian paperus,—several of the laws to taken substances tening generally sewed together and wound on a centre sid. For these materials are now almost entirely supersected by paper made of vegetable face, recipied in water to a pulp. This art is said to have originated in China about a roll of an art for have been known in the seventh century to the Arabina, by who min was carried in the minh or teach century to Spain; from whence, of as some moment, by way of threeve, it was gradually diffused throughout Europe. It was introduced into angulari in the existential century; but exceedy any, single wrapping paten, was made defect the Reviewick, though the manufacture after writering agent was made before the Newbattson, though the manufacture afterwards relationed at majority that by 1700 Britain was almost wholly independent of forum stoppy. The vegetable substance preferred is linen, owing to the togic mass and increase if in first a the best kinds of inen cloth or rags [Rass] being and for writing-paper of the first quality of or perating-paper linen and cotton appears in the problem of factoring and attred respect from hempen rags, otton whetherfore of factorings, eccleroting, and tarred respect, Paper was entirely had made attended to the about 1800 but, except some writing-paper, all kinds are now manufactured by a majority that it will be introduced by Messrs Fourdrinier and Donkings of the rays of the introduced by Messrs Fourdrinier and Donkings of the rays of the paper when it will be introduced by Messrs Fourdrinier and Donkings.

main that a court of a maintenance of the market some writing-paper, all kinds are not manifestative of a maintenance of the impervenents since communicated to it by other-paintenance. The third since we produce the product of the most ingenious as fewarithms of the whole range of mechanical invention.

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MANY and the the action who washed; then, immersed in water, they are reduced by a gineral source that he are actioned who the first of the same are supposed by the first broad and advantage to the act of the same are supposed by the first broads and the same at a complete manifest before its kept in suspension by against plant in the same at one compared the could know, it is received upon an endough we design the through about the same at the compressed as to apread the produce at the same to the through the relates by which it is compressed as to apread the produce and the maintenance of the water. The pulp, becoming old as the time at the relates at the received are to appear the pulp, becoming old as the time at the relates and in the pulp, becoming the same through the relates and the relate

is set that it is not be common and minimum, is now searcely perceptible. It is to be in a fair manner and better manufactured, is examined to remove spring an as about minimum of common percent and the countred minimum of the common should be common to the former exhibiting the last common the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country space to the country of the country of the country of papers.

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er-making is carried on extensively in the United Kingdom, chiefly in Kent halky streams of which are said to be favourable to the manufacture), the y around London, Lancashire, Yorkshire, and Durham; in the vicinities of argh and Glasgow; and in the "Collection" of Naas in Kildare; and the r of mills, in 1839, was 512; whereof 411 were in England, 47 in Scotland, in Ireland; each paying an annual license costing £4. An excise on paper rst levied in Britain in 1711 (10 Anne, c. 19); which, after many fluctuations, xed, in 1803 (43 Geo. III. c. 69), at 3d. per lb. on first class paper, and 14d. on second class, "made of old ropes or cordage only." In Ireland, the first levied in 1798 (by a license upon the engine, according to the contents vat), were assimilated to the preceding in 1824. The high duty on the first and the inconveniences, evasions, and frauds, attending the other regulations, long the subject of complaint. At length, on the recommendation of the centh Report of the Commissioners of Excise Inquiry, the duty was, by Wm. IV. c. 52, imposed at a uniform rate of 14d. per lb. on all classes, 10th October 1836. This change has led to a considerable increase of trade, as been otherwise highly beneficial. In 1835, the quantity charged with duty in England, 64,899,901 lbs.; in Scotland, 12,015,059 lbs.; and in Ireland, 352 lbs.; total, 79,617,312 lbs.: the net produce of duty being £796,305. n 1841, the quantity charged was, in England, 76,292,724 lbs.; in Scotland, 354 lbs.; and in Ireland, 3,991,472 lbs.; total, 97,105,550 lbs: yielding, of nty, £587,380; the quantity whing thus increased 22 per cent., while the me has only fallen off 26 per cent.

1 paper consumed in the United Kingdom is entirely of home manufacture, t small quantities of engraving or drawing paper, and of paper-hangings ted from France. But notwithstanding the unrivalled quality of British , and our possession of many advantages as to capital and improved machinery, xportations, which, including stationery of all kinds, amounted in 18 er-making is carried on extensively in the United Kingdom, chiefly in Kent halky streams of which are said to be favourable to the manufacture), the

dia, Chinese paper is extensively imported for common purposes.

## PROVISIONS OF THE PAPER DUTY CONSOLIDATION ACT, 2 & 3 VICT. c. 23 (July 19, 1839).

or press papers bons fide used in pressing a cloths and stuffs; 2d. On paper used in giblies, psaim and prayer books, or books an Greek, or Oriental languages within the sites; 3d, On all paper, pasteboard, printies in complete sets (except bibles, &c., as or account-books, exported as merchansed, 4th, On stained, printed, or painted exported; on the last, the drawback to be sted at 2d. per 12 square yards (§ 1). It is and drawbacks; per sted of the satisfaction of the package; (§ 23). It is an drawbacks to be under excise (§ 2). It is an drawbacks to be under excise (§ 2). It is an drawbacks to be under excise (§ 2). It is an drawback to be under excise (§ 2). It is an drawback to be under excise (§ 2). It is a state of the paper, board, or books, is or to security (§ 55). It is a state of the paper, board, or books, is or to security (§ 55). It is a state of the paper, board, or books, is or to security (§ 55). It is a state of the paper, board, or books, or mains account of same (§ 52). All wance of the package; (§ 53). [By excise of ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise of the ceedeve the officer from, or in taking account of the package; (§ 53). [By excise the ceedeve the offic

F of 14d. per lb. avoird. Imposed on all of paper and pasteboard made in U. K.; mark on the outside of each package, in presence however, is to be drawn back, 1st, On all new papers bons, Ide used in pressing paper of books entitled to drawback; or paper a cioths and stuffs; 2d. On paper used in gbibles, palm and prayer books, or books is, Greek, or Oriental languages within the drawback, packed with them; and the tare of relatives; 2d. On all nacer, pasteboard, print-filters; 2d. On all nacer pasteboard and page 2d. Print-filters and pa

PAPER-HANGINGS, paper stained or printed with some design, in order to be pasted on the walls of a room. They are usually made in pieces 12 yards in length, and about 21 inches in breadth. There are many varieties. Besides common and striped papers, some have a glossy or "satin" ground; others, called "flock papers," have a portion of the pattern somewhat resembling woollen cloth. Ornaments are frequently applied with bronze or imitation gold-powder; while, in expensive kinds, leaf-gold or silver is occasionally used. The papers are commonly with him of closers but some to hear washing or cleaning are craimed with printed with size-colours, but some, to bear washing or cleaning, are stained with such as are mixed with oil or varnish. The reduction of the paper-duty, mentioned above, and the abolition of the additional duty on hangings of 13d per square yard, have led of late years to a great reduction in their price, and extension in their consumption. They can now be procured so low as 10d per piece. The patterns have also been greatly improved; though some of the more tasteful designs are still imported from France.

PAPIER-MACHE MANUFACTURES are properly composed of paper-pulp boiled in a solution of gum or size to give it tenacity, and then pressed into moulds; though the term is likewise applied to trays, snuff-boxes, and other things made by glueing different plies of paper together, and then varnishing. A great variety of articles are now made at Birmingham of papier-maché; which, from lightness and cheapness, has also been of late extensively used in the decorative work of picture and mirror frames, and walls and ceilings, especially those

work of picture and mirror traines, and waits and ceinings, especially move steam-boat cabins and public buildings.

PARAGUAY, an inland S. American state, bounded N. and E. by Brazil, and S. and W. by the Argentine Republic. Area, 90,000 sq. miles; pop. 350,000. The capital is Assumption, in lat. 25° 16' S., and long. 57° 37' W.; pop. 12,000. This state formed, until 1808, one of the provinces of the Spanish viceroyalty of Boeses.

state formed, until 1808, one of the provinces of the Spanish viceroyalty of Boense Ayres: the troubles which broke out at that period were artfully turned to account by Dr Francia, a native lawyer, who in 1814 became dictator of the new state Paraguay is generally level, and abounds with numerous tributaries of the Plata, which is the rainy season, overflow their banks and inundate the adjacent country. It is highly fertile. The most remarkable production is MATE YERRA, or PRARGUAY TRA, which is sent to Buenos Ayre, and consumed in enormous quantities throughout the whole of the states of the Plata, Chill, and Peru. The other productions are chiefly hides, tobacco, sugar, wood, drugs, honey, as well be late after as Assumption, although 1000 miles from its mouth; iss the late dictator Francia so successfully discouraged foreign intercourse, that commerce is now almost annihilated. Prior to his tyrannical administration, the annual exports are stated to have bear. Yerba, 360,000 arrobas, value \$1.080,000; tobacco, \$360,000; tool, \$225,000; sugar, spirit, sweetmeats, tanned hides, cigars, cotton, cloth, &c., \$150,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000 arrobas, value \$1.080,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000; tobacco, \$360,000; total, \$1,815,000, of \$300,000; tobacco, \$360,000; tobacco, \$

PARCHMENT, the prepared skin of the sheep or goat, was anciently much used as a substitute for paper, and is still, along with Vellum, employed for charters and other writings, for which great durability is desirable.

PAREIRA-BRAVA, a medicinal root procured from the Cissampelos Pareirs,

a native of the West Indies and South America.

PARIS PLASTER, a paste made from gypsum or selenite, so called from being prepared in large quantities from extensive strata at Montmartre, near Paris. It is employed for taking impressions from moulds, and for making statues. Mixed

with lime, it is called stuce, and is formed into cornices and ornaments for ceiling.
PARMA, DUCHY OF, an inland state in N. Italy, lying between the Apenning and the Po, by which river it is separated on the N. from Lombardy. Area, 250 aq. miles. Population, 476,000. Government, an unlimited monarchy, without a charter or any representative assemblies.

About one-third of the duchy consists of a barren mountain region, the inhabitants of which derive their chief subsistence from the forests of chestnut trees with which it is clothed; the remainder, embracing the low hills and plains stretching from the Apennines to the Pto, is fetile, well cultivated, and populous; the lands having a regular system of artificial irrigation as in Piermont. The pasture grounds are very rich, and support numbers of horned cattle, many of which are exported. Besides these, the exports embrace corn, silk, iron, a little wine, marthe, timbs, and sulphur matches

are exported. Desires these, the exposs emissions, and support matches.

The silk braccio = 23:40 Imp. inches; and the cloth braccio = 25:35 Imp. miles. The bloks, land-measure, of 6 tari = 4 Imp. acre nearly. The stajo, grain measure, of 16 quarterole = 1:43 Imp. bushel. The rubbio of 25 ibs. = 18:48 ibs. avoirdupois.

Accounts are stated in lire of 20 soldi. The Parma lire = 21d. nearly. In 1833, the national revenue amounted to £275,834; and the dobt to £428,000.

PARSNIP (Pastinaca Sativa), a biennial British plant, common in calcareces soils, and used chiefly as a vegetable. It is next in value to white-beet, as a seccharine root, containing 9 per cent. of sugar. An ardent spirit of excellent quality s obtained from it; and parsnip-wine (Vide Mr Roberts' British Wine-Maker),

solid to possess a finer flavour than that obtained from any other British produce.

PARTNERSHIP is a contract by which two or more persons agree to bring somether certain articles of property, or valuable acts of service, uniting the commercial proceeds in a common fund, divisible according to some particular rate temong the partners. One may bring money, another may bring his industry, a third may bring professional talent, and a fourth, perhaps, his mere name and inflavous in seciety, as their respective contributions to the convergence to the contributions to the c and influence in society, as their respective contributions to the common stock; he pecuniary results of which may be distributed among these partners in proportions of corresponding variety. The position of a partner being, as between he parties themselves, beneficiary, will require something more to prove it than he mere consent of the individual. As respects third parties, however, the partners condition being onerous, there are acts of his own which will be sufficient to place him in that position; hence arises the natural division of the law of partnership into the obligations of partners to each other, and the obligations

partnership into the obligations of partners to each other, and the obligations of partners to the public.

Obligations between the Partners.—All persons free to contract may enter into artnership with each other for any lawful purpose; and it may be formed either by a regular contract, or by the mere act of mutual trading. In the former case, the contract rules all transactions. A majority cannot alter it, or go beyond its simits, against the will of the minority, unless it be part of the agreement that a majority may bind the whole. There is a choice of persons in a partnership, and so a majority cannot force a new partner on the minority. The executors of a deceased partner are not allowed to occupy his place, unless there be a stipulation to that effect in the contract. The nature of the partnership, howswer, may be such, that, instead of there being a choice of persons, any one who performs certain conditions is entitled to be a member, as in the formation of a coint-stock company, where sorip is publicly sold. The respective amounts of profit and loss accruing to the partners will generally be provided for by the deed of partnership. Where there is no deed, or no provision on the subject, equality is presumed. The partnership is considered in law a distinct person from the individuals forming it. The property which each individual brings into the concern, becomes the property of the company, and ceases to be that of the dividual. When there is capital embarked in the concern by one party, and most by others, it will almost always be the case that the prospective right of property in the stock, as distinct from the profits, will be fixed by agreement; and perty in the stock, as distinct from the profits, will be fixed by agreement; and the cases where this has not taken place are so few that the law is not very distinct on the point. In one class of partnerships only—adventures, does there appear to be a general rule, which is, that, "if a person agree to be interested in the profit and loss of an adventure, this agreement alone will not constitute him a partner in the goods which are the subject-matter of the adventure." (Colleger, 107.)

An individual partner may buy or borrow from the firm, and the firm may do as from him. The partners are individually bound to the company as its accre-

An individual partner may buy or borrow from the firm, and the firm may do so from him. The partners are individually bound to the company as its accredited agents, in which capacity they are not allowed to entertain a separate interest from it, by secretly carrying on the business for which the partnership was established, or by using the knowledge acquired in its affairs to the purpose of competing with the partnership in purchases, &c. Any advantages that may happen to be so acquired by individual partners are generally adjudged to be held by them in trust for the company. The partnership has a claim upon the time and attention of each partner, either in terms of the agreement, or in accordance with the circumstances, where there is no special provision. The position in which person was placed before the partnership commenced, will affect such a question; thus, professional manufacturers entering into partnership with an attorney ien ; thus, professional manufacturers entering into partnership with an attorney in good practice, whom they know to be fully occupied with his profession, would madeubtedly not be entitled to insist on his bestowing the same attention on the manufacturing business as themselves. A partner entitled to share in the profits, is not, without express stipulation, entitled to special remuneration for any amount attention which he may bestow on the business of the establishment.

If the partners differ with each other on points such as those just discussed, the country will not, in any ordinary case interfers to cattle the accounts between

the courts will not, in any ordinary case, interfere to settle the accounts between them without a dissolution. Where there are articles of partnership, there is a smedy in the courts of common law in England, and the Court of Session in Scotand, for breach of performance of the stipulations. Where there are no articles, he remedy, by account between the partners, can, in England, only be had in the

course of equity. Where an account has been taken and a balance struck, a naturer may see at haw for what appears due to him on that balance; and he may see see for main advanced by him to his partner before the partnership.

Only, the property of the Patient—We now come to consider the manner in which per-

entiperums to the Public.—We now come to consider the manner in which present become hable to the public as partners. A man becomes a partner by allowing the word in general to present that he is one; as, by having his name on the sign of a since, is in the halls of parcels, invoices, or accounts, or by putting his name to the sugnification instruments drawn on the firm. Where there are such manifestions of partnership, the party continues to be liable, though notice of dissolutions should be given in the Gazette; and it is even said, that he will be hable though the person chairs in a quants him was ignorant at the time when he contracted it the intermetaceness so inferring hability, and was not induced to contract with the firm by the belief that such a person was liable as a partner for its engagnments. Where A took a promissory note from a firm, B stating that he had reire from them, but that it had been stipulated that his name should remain in it of some three, but that it had been stipulated that his name should remain in the same three, but that it had been stipulated that his name with the company, if he has not given his crassest to its remaining, and if he has taken all proper septor the bacter, and it is concerned. This is generally accomplished by adverticent in the Gazette is sufficient notice to all who have to have bearings with the concern.

Fersions intending to agree for a share of the profits as the remuneration of historic generally involve themselves in the liability of a partner. "If a person agree is tay another, the his labour in a concern, a given sum, in proportion to a given quantum of the profits, it has been considered to be settled that this does not one statue a partnership as to third persons; but that it does constitute a partnership if he have a specific interest in the profits themselves, as profits "(Monagov, 19). An agreement that a bricker shall have for his profit whatever be can obtain upon the stees above a certain sum, does not constitute partnership; but one coul-dake having agreed with another to bring customers to the concern, receiving in ream an anility and he fir every chaldron sold, was held a partner, she having allowed her name to be used. Young e. Mrs. Axvell, cited 2 Hy. Blacket. 242). If the company be accommodated with modely, the interest or return for which rises and falls with the profit, it will individually make the lender a partner. In short, it may be safely make not in the word, as a partner. When the circumstances on their original merita are sufficient. Solvey measured by the result of the transactions of that concern, he is liable with which as a partner. When the circumstances on their original merita are sufficient, from such respects thirty, it will not affect the matter that the individuals have closewise arranged with each other, or even that third parties were ignorated to be received and active the result of an incited matter, and death without regard to his credit.

the respectability of an implied partner, and dealt without regard to his credit. Yach partner is habe, to the full extent of all he possesses, for the general electations of the company, and each is its accredited representative, entitled, like as agent to hind it to all suitable obligations. In England, a partner can only mapped the company its simple contracts the cannot bind it by deed, unless he be expressly empowered to died to do so. In Sociland, the distinction between simple contract and fixed dies rot exist that in practice, from the simply administratorial assume of the acts which may be transacted by individuals, the law is very nearly identical with that of England. Although, says Professor Bell, "a partner be thus expowered by implied manifacts to find the company and his copartners in acts of critically administrative, and in the usual course of trade, he holds no such power to bind in extraorminary acts out of the usual course. Thus, a reference to arbitration with not bind the company, if signed or agreed to by one of the partners, unless extressly agreed to or homologated by the rest, or by the company "(Can it is). The engagements which a single partner can bind the company to, must be acts of administration naturally connected with the business of the partnership. A reference to arbitration and a guarantee are out of the ordinary course of business, and would require special authority; but a partner may pledge the goods belonging to the company. The transaction does not require to be strictly confined to the line of trade, as defined in the articles of partnership. The powers of individuals may there, it is true, be limited; but the public, not aware of the limitation, are not bound by it, and, when they see a partner ready to transact in the name of the

meh operations as it is natural that he would have to transact in the course of sainess for which the company exists, they are entitled to place faith in him tiable instruments are presumed to be in the way of business of every descriptions. It is also be sufficient of the company. If a bill be drawn on the partnership and notes for the company. If a bill be drawn on the partnershy its usual collective name, and be simply accepted by one member signing an name, he will bind the whole. But it is essential to this species of obligates to others, that it have the appearance of being contracted for the behoof of rm, and in the course of its legitimate business. In partnerships purely comal, the presumption will always be in its favour; but it is otherwise in farmed mining speculations; the presumption here is against the negotiable insent being in the usual course of the business of the firm, but it may still be to be so. In a partnership where no capital is required, it is clear that one or cannot bind the others in negotiable instruments.

extner being in the eye of the law the agent of the company, many analogies be drawn to illustrate his powers, from the authority of agents to bind their ipals in the course of ordinary transactions; and it may be inferred, that the partner exceeds his proper power, the firm, or another partner, as the

the partner exceeds his proper power, the firm, or another partner, as the may be, may adopt the act as a principal does that of his agent. [PRINCIPAL GENTAL]

The obligation having been incurred by the partner in the name of rm, and being within his express or implied authority, his subsequent frautaphication of the consideration to his own use will not affect the responsible of the the company, who were harness-makers, aber of bits for bridles, and immediately pawned them for his own use, the partners in vain endeavoured to defend themselves on the plea that the

aber of bits for bridles, and immediately pawned them for his own use, the partners in vain endeavoured to defend themselves on the plea that the es had never gone into the company's stock, and that the transaction was a e fraud by one of the partners (Bond v. Gibson and Jephson, 1 Camp. 185).

person dealing with the partner, however, be accessory to the fraud, or if he or suspect that a fraud is to be committed, or if he be placed in a situation ich a man of ordinary discernment ought to know or suspect that the partner seeding the limits of his authority, the other partners will not be liable. Where dividual takes from a partner a security in name of the firm, for a debt due individual partner, fraud or such negligence as will free the other partners rays presumed, subject of course to proof on the part of the creditor that he very reason to believe that the partner acted within his authority. Where a mourred for the partner himself, but in the name of the firm, is liquidated by a security, the presumption is against the other partners. Negotiable instrubearing the partnership name, though obtained by collusion with an indivipartner, are good against the others in the hands of onerous and bona fiders. [BILL OF EXCHANGE.]

a counterpart to the power of the individual members to bind the company, who contract with such individuals will in similar circumstances be bound to mpany. Thus, where a member sells partnership goods, though in his own, the company may sue for the price. They cannot, however, make the third suffer for the fraud of the partner; and so, if the purchaser was creditor of the err at the time of the purchase, he is allowed to set off the two sums against other; for the chance of set-off may have been the inducement to the bargain. a general doctrine that the rights of the firm against third parties may be sed by any one of its members, and payment to one is in all cases payment to hole, unless there be fraud committed and counived at by the payer.

solution.—A limit to the partnership may be fixed in the articles, and if not tively fixed, may be deduced from circumstances. A partnership is not, however, wed by the mere expiry of its period of continuance, it is merely then terminable; I the parties continue to transact business as usual, an indefinite partnership ered on. A partnership may be dissolved before the arrival of the period to its duration is fixed, on just cause, such as, that the object of the association practicable, or that the farther pursuit of it would be attended with inevitable or that one of the partners has become insane. Such remedy will be given on pplication of a portion of the partners, by the courts of equity in England 2 Court of Session in Scotland. When all the partners agree, the company of course be at any time dissolved, notwithstanding any previous stipulation contrary. A partnership at will, or without any specified limit, may be lived at the pleasure of any one partner. But a partner is not entitled suddenly solve the connexien for the purpose of taking his colleagues by surprise, and distely pursuing the partnership business for his own advantage. Where a

partner attempts such a project, he will have to communicate the advantage to his colleagues, as where one partner obtained a renewal of the lease of the company's premises, without warning the others of his intention to apply for it (Featherste-haugh v. Fenwick, 17 Vesey, 298). The death of a partner operates as a dissilation, unless it be stipulated that his representatives are to succeed to him, in which tion, unless it be stipulated that his representatives are to succeed to him, in which case the obligation is a right in which they represent their predecessor. In England, an adjudication in bankruptcy against a partner, and the marriage of a female partner, dissolve partnership. In Scotland, it is held that, "1st, The marriage of a female partner of a company seems a change so important that it should form a ground for dissolving the partnership. 2d, Incapacity may be by bankruptcy et disease. Insolvency of a partner does not alone dissolve a partnership. It does not operate as a transfer, nor tie up the hands of the partner. Neither has bankruptcy under the Act 1696, c. 5, any effect of this sort; and it may be doubted whether it would dissolve a partnership. But bankruptcy by sequestration, which transfers to the creditors all the partners' rights, will unquestionably have this effect. So it would appear would a trust-deed for the benefit of creditors." (Bell's Com. ii. 634.) ii. 634.)

Bunkruptcy.—There is a considerable difference between the practice of them parts of the empire which follow the law of England, and the practice in Scotlan as to the empire which follow the law of England, and the practice in scottan, as to the distribution of the estate, where both the firm and individual partners become bankrupt. According to the former, the partnership estate and the individual estates are separated from each other, each becoming liable for its own debts in the first place. The joint estate is first applied to the payment of the partnership creditors, the surplus only going to the creditors of the separate estate; and the separate estates are first applied to the respective separate debta, the surplus only going to the creditors of the joint estate. "In Scotland, the creditors of a company have set apart, as held in trust exclusively for them, the partnership estate, for payment of their debts against the company; and they have a right we be ranked as creditors, for the balance unpaid, on the private estate of the partnership (Bell's Com. ii. 660). To the English rule there are exceptions. A joint creditor, who is the petitioning creditor in a separate fiat, may prove against the separate estate, and so may a joint creditor, where there is no joint estate whatever, and so solvent partner to meet the responsibilities of the company. Where a partner becomes bankrupt, the assignee (in Scotland the trustee) takes his place as a member
of the partnership, for the purpose of winding up its affairs. The creditors are estitled to the bankrupt's individual share of the property in common, subject to the
state of the partnership accounts. No member of the company has any claim as is
bankrupt estate until the claims of the joint creditors are estisfied.

After an act of discolution, a partnership exist only for the requirement.

After an act of dissolution, a partnership exists only for the purpose of winding up its affairs, by converting the estate with all expedition into money, and dividing the proceeds among the partners. It is often agreed that the business of winding up is to be transacted by one member of the company, but the partners still continue liable for his transactions with third parties, so far as consistent with the powers which the public may have reason to suppose that he has been intrusted Where it is known that the partnership is dissolved, such a person will not be entitled to pledge the credit of his copartners to a negotiable instrument. It is one of the privileges of a partner to insist, on occasion of a dissolution, that all the partnership property be brought to public sale. (Montague on Partnership. Cory on Partnership. Cory. on Partnership. Com. ii. 612-669.) [Company. Corporation. Joint-Stock.]
PASSENGER. [Customs. Emigration. Smuggling.]
PATENT-LETTERS are those public acts of the crown, which, being patent of

open to the public at large, have the great seal appended to them. Corporations are thus constituted, and peerages may be thus conferred. The most impersast description of letters-patent, however, are those commonly known by the name patents, in which the crown confers a monopoly in some new invention of a useful manufacture or commodity, on the inventor or those authorized by him. In Eagland, by 21 Jas. I. c. 3, this authority was retained when the power of the crown to grant monopolies in other cases was abolished by act of Parliament, and the practice seems to have been tacitly adopted in Scotland. By that act, the period beyond which the crown cannot grant the privilege is fourteen years; but by a late act a patent may be renewed for seven years.

The precedure companies with a resilient parameter that the privilege is fourteen.

The procedure commences with a petition, narrating the utility of the invention, and praying for the usual privilege of "the sole working, constructing, making, selling, using, and exercising of the said invention." The parts of the kingdom for

which the patent is prayed must be mentioned. One patent will serve (if specially which the patent is prayed must be mentioned. One patent will serve it specially desired) for England and the colonies. The patent states a time within which the "specification," as described below, must be lodged. In practice, two months is the period when the patent is for England only, four months when it is for England and Scotland, and six months when it is for the United Kingdom (Carpmael on Patents, 62). The expense of obtaining a patent for England is estimated at £120, for Scotland at £100, and for Ireland at £125, or upwards (Report of Select Carpmater on Patents, 12th June 1829, 17)

ittee on Patents, 12th June 1829, p. 17).

IN ENGLAND, the petition is accompanied by a declaration before a Master in Chancery, that the petitioner has invented or imported the article. The petition and declaration are lodged at the Home Office; and in a few days the former is returned, with a reference to the Attorney or Solicitor General. It is in the option of the applicant to lay it before either of these officers. The clerk of the law-officer searches his books for a caveat that may affect the petition, and if he find one, gives notice to the party who entered it, who has a week to give notice of opposition. The law-officer hears parties and reports. This report receives the royal warrant at the Home Office, directing a bill to be prepared for the royal signature. The warrant is then taken to the Patent Office, where again it may be opposed on a caveat. If the law-officer decide in favour of the applicant, he signs the bill, which then goes to the Signet Office, where it receives a warrant called a signet bill, and passes to the Privy Seal. A Privy Seal warrant, or Privy Seal bill, authorizing the appending of the Great Seal, is granted, and coming then before the Lord Chancellor, it may be opposed for the last time. Here the letters-patent are made out and sealed with the Great Seal.

IN SCOTLAND, the declaration is made before a Justice of the Peace, the petition and declaration are referred to the Lord Advocate, a Queen's warrant is granted, and the seal appointed by the Treaty of Union as a substitute for the Great Seal is appended.

In IRELAND, the petition and declaration are referred to the Lord-Lieutenant, a Queen's letter is granted on his report, and the Great Seal of Ireland is appended. (COMMENTARY ON THE LAW OF PATENTS.)

Generi.—Any one fearing that his invention may be anticipated before he is ready to apply for a patent, may lodge a "careat" with the law-officers of the crown. This is a request that notice may be given to the person who enters it, if application be made for a patent on the subject of an invention which he describes in genericises in the careat secures no monopoly or extended. jact of an invention which he describes in general terms. The cavest secures no monopoly or ex-clusive right against the public; its sole effect is against any other person's right to obtain a satest for the invention. If any person, there-iors, makes and vends the commodity in the mean time, the cavest becomes useless, for seither the inventor nor any other person can change a patent. obtain a patent.

obtain a patent.
When a caveat is lodged, if any person applies
for a patent relating to the same subject, the
lodger receives notice, and has seven days for
deciding whether he shall oppose the application.
If he oppose, both parties are heard by the lawofficer of the crown. If the inventions are difmade the same invention, neither can obtain one. If the one has borrowed from the other,

cae. It the one has borrowed from the other, however, the original inventor will undoubtedly be entitled to the patent. A caveat expires in a year, but may be renewed.

Prolongation of a patent for seven years, after the expiry of the original fourteen, may be grasted in terms of the act 5 & 6 Wm. IV. c. R3. The applicant publishes his intention to apply for the prolongation to her majesty in council, by advertisement thrice in the London Gazette, a three London papers, and thrice in a local paper—where his manufacture is carried on, or paper—where his manufacture is carried on, or (if he carry on none) where he resides. He then petitions the council. A careat may be lodged against the prolongation. The judicial committee, hearing parties, and examining witnesses, report whether the prolongation should be granted or not. These proceedings must all be fol-

lowed out before the original period of fourteen

years expires.

The Invention.—It is a requisite that the invention be complete of its kind, constituting when embodied a vendible article. The discovery of a mere principle cannot be protected,—a practical result in the form of an article of comperce must be shown. The invention must have merce must be shown. The invention must have been made by the claimant of the patent, or must have been introduced by him from a foreign country. It must not have been used before, or employed as an article of trade or manufacture, either by the petitioner or any other per-son. Use in one of the divisions of the United son. Use in one of the divisions of the United Kingdom will not invalidate a patent for any other part, if obtained by the original inventor or importer from abroad. By 5 & 6 Wm. IV.
c. 83, provision is made for protecting parties from the consequences of immaterial and nominal educations.

from the consequences or immuterial and admiral adoptions of previous inventions.

The Title under which the patent is petitioned for is an object of importance, as it is by its applicability to the invention that the lodger of a caveat knows whether the application will interfere with himself or not. It must convey an idea of what has been invented, but of nothing more. Thus, Lord Cochrane's patent for naphtha-lamps was found void, because it was called "a method or methods of more completely lighting cities, towns, and villages;" whereas, though it was only for such a purpose that his invention could apparently be u-ed, from the noxious nature of the materials, the invention was after all but a lamp suitable for the purpose of burning naphtha, and should, it was said, be called so (Cochrane v. Smethurst, 1 Stark. 205). The title must not contain more uses for the commodity than those of what has been invented, but of nothing contain more uses for the commodity than those which it is adapted to; so Felton's patent in 1827, for "a machine for an expeditious and correct mode of giving a fine edge to knives, razors, scissors, and other cutting instruments,"

was held had because the machine described would

was held had because the macroine described would not sharpen accessor. History on Patenta, 94.) The Specification or description of the inven-tion errolled by the patentee requires peculiar attention. "The avention must be accurately accertained and natricularly described: it must be set forth in the most immute detail. The disbe set firth in the most minute detail. be set firth in the most minute detail. The dis-clearse of the scores is considered as the price which the patentee pays for this limited mono-poly, and therefore it busht to be full and cor-rect, in order that the subject of his patent may at its expiration be well known, and that the public may reap from it the same advantages as have accrued to him Godson on Patents, 106-71. On the proper characteristics of the specification, Mr Godson farther says, p. 1180. It is a fun-damental role, on which all others for making and judging of a specification depend, that the secret must be disclosed and the invention descretch in such a marrier that men of common university of the art, may be enabled to make the subject of ti jutani

The description must be confined to the manufacture, that the novelty may be known. Extraredus matter, however learned, must not Extrace, is matter, however learned, must not be introduced to darken it. Though it is addressed to the public in general, it need not be as circumstantial, or so exclanatory, that persons entirely im cann if the actence from which the satiject is taken may thereby alone be able to learn and use the invention. Not, on the other hand, should the description be so concise as to become obscure."

If they are described as hairs used to medium.

If things are described as being used to pro If the state of the stated for the purpose of the effect, which really have not been used, they are presumed to be stated for the purpose of mis eading, and will have the effect of destroying the patent. Such also is the effect of any attempt to conceal the use of known materials. by an obscure method of describing them, or by a technical description of the method in which they are formed, such as to make that appear M. 1.) of the invention. (Savory r. Price, I R. 4

Improvements .- Wherean improvement mer ly has been invented, care must be taken not to make the terms of the specification such that a raider may be led to infer that a part of the commodity, well known before, has been invented by the patentee. Mr Godson lays down these modes of spec fication as the best adapted:—
"First, By describing the whole manufacture,

and then particularizing, with great exactness, the addition of the inventor.

Amendment.—By 5 & 6 Wm. IV.c. 83, a person who bolds a patent may enter an amendment with the clerk of the patents of England, Souland, or Ireland, with consent of one of the law. officers of the crown. The amendment mextend to "a disclaimer of any part of either title of the invention or the specification stating the reason for such disclaimer;" or "

the title of the invention or the specification, stating the reason for such disclaimer; "or "is memorandum of any alteration in the said this or specification, not being such disclaimer; as the such alteration as shall extend the endesive right granted by the said letters-patient." Soft amendment is considered a part of the specification. A caveat may be lodged, giving the party a right to be heard against the amendment before the law-officers. The law-officer may require an advertisement to be made before in grants his consent to the amendment. No amendment can be pleaded in any action pesing at the time when it is enrolled.

\*\*Extent of the Privilege.\*\*—It is a condition is every patent, that the patentee shall sot, by assignment or otherwise, extend the privilegs to any number of persons exceeding the or open any books for public subscriptions to rake mong for carrying on the operation from persons exceeding that number, and that he shall not presume to act as a corporate body. This does not prevent the patentee from granting licenses we any number of persons to use his patent, priviled the consideration they pay be a sum or tain, either received in full at the time of granting, or paid periodically. It is when the consideration for the communication of the privileg is connected with the profits, and constitute a parinership between the patentee and the privileged person, that the above restriction some is connected with the profits, and consistes a parinership between the patentee and the pri-leged person, that the above restriction com-

leged person, that the above restriction ones into operation.

Except in so far as thus limited, the paients has full command over his privilege. Wherever it is infringed he can obtain damages. Whether the patent infringed he a valid one will depend on the matters air-andy discussed.

By 5 & 6 Wm. IV. c. 83, when a person is pursued for infringement of patent, if he intent to object to the validity of the patent, he made give notice of his objections: and he can prove

give notice of his objections; and he can prove no other objections but such as he gives notice

no other objections but such as he gives some of, unless with the discretionary permissias of the judge on special cause shown. The pastentee can convey his privilege in fall, with his right of action, or he may communicate it by license, or convey a share in it, subject is the limitations noticed above. It is available to resolutions on howle-writers.

and then particularizing, with great exactness, the addition of the inventor.

"Scondily, By a description of the whole manufacture, pointing out the parts that either are old or not material to the invention.

"Therity, By giving an accurate and intelligent description of the improvement, and the manner in which it is applied to the subject, or parts that are old.

"Fourthly, By describing the whole manufacture, lift be an improvement of another for which a patent has been obtained, taking care to refer in the new specification to that of the former patent." (156-7.)

manner in which it is applied to the subject, or properly that are old.

"Fourthly, By describing the whole manufacture, if it be an improvement of another for which a patent has been obtained, taking care to refer in the new specification to that of the former patent." (156-7.)

PAWN, or PLEDGE, is a contract by which a lender, or other creditor, is put in accordance of the contract by which a lender, or other creditor, is put in accordance of the contract by which a lender, or other creditor, is put in accordance of the contract by which a lender, or other creditor, is put in accordance of the contract by which a lender, or other creditor, is put in accordance of the contract by which a lender, or other creditor, is put in accordance of the contract by which a lender, or other creditor, is put in a contract by the contract by which a lender, or other creditor, is put in a contract by the contrac in possession of some article of moveable property, which he retains as a security for the payment of a debt. There are several transactions of this class which can only be legally undertaken with a licensed pawnbroker, and to these cases the statutory regulations abridged below strictly apply. There are certain principles of mercantile law which, however, apply to cases not coming within these regula-

The person who gives the pledge is called the pawner, and the person who receives it the pawnee. The contract is one of those bailments to which the rules of careful custody apply, and the pawnee is held responsible for ordinary care of the pledge deposited with him. [Bailment.] If, being of a perishable character. PEA 523 PEA

sh in the course of nature, he is not responsible, and may recover his money of a nature to be deteriorated by use, as wearing apparel, he is not entitled use of it. In the case of an animal which is not deteriorated by use, and seation to employ which is a lose of valuable services,—as in the case of a or a dog,—it is an understood part of the contract that the pawnee has the 'the pledge. Where there is neither advantage nor disadvantage to the in using it,—as in the case of jewellery,—it would appear that the pawnee se the pledge, but that he is absolutely responsible for all damage or loss Lay arise from the use. He must give up the pledge on a tender of the debt, nless by special contract, there is no time when the pledger cannot redeem. L' Tomlins, voce Pawn. Jones on Bailments, 75-85.)

### PRINCIPAL STATUTORY REGULATIONS AS TO PAWNEROKERS.

25 Geo. III. c. 48, and 39 & 40 Geo. 59, every pawnbroker must take out a icense. Persons who take no higher icense. Persons who take no higher per cent. per annum for money lent on are not to be deemed pawnbrokers. rokers must, under a penalty, enter every 1 (if exceeding 5s.), with a description of Igs. the date, and the name and address person pawning the goods, and of the in a book, and must copy the entry on 1st; all advances above lits. must be ensemarate book and numbered. the numaseparate book and numbered, the num-ig marked on the ticket.

g marked on the ticket.

pawnbroker must file a duplicate on a seing redeemed, stating his profit. Pawn-receiving in pledge unfinished manufactapparel, from the persons to whom they mitted to be finished, forfett double the it, and must restore the goods. On the ilon of the proprietor of any goods, showing see to presume them unlawfully pawned, I may be granted by a justice to search n, by breaking open doors, &c., and to them to the owner.

them to the owner.

I are provisions authorizing justices to restitution of pledges for loans under a tender of the sum and profits. Where is destroyed or mislaid, the pawabroker compelled to give the owner a copy of a blank affidavit, which being filled up stice, on evidence of ownership and the solemn declaration, restores to him the redeem the goods.

redeem the goods.
re it is proved to a justice that a pawn-has embezzied or injured a pledge, or before the proper time, he may award

wahroker not producing his books and unmutilated when required by a magis-n consequence of any criminal or other n, is liable to a penalty. Pawnothers at take pledges from persons intoxicated, children under 12 years of age. There the prevention of ent pledgings and other offences incident sature of the transaction.

expiry of the first fourteen days). For 2s. 6d., three halfpenny. For 5s., one penny. For 7s. 6d., twopence halfpenny. For 1ss., threepene. For 12s. 6d., twopence halfpenny. For 1ss., threepene. For 17s. 6d., threepene halfpenny. For a sum of £1, fourpence; and so on progressively and in proportion for any sum not exceeding 44s. For every sum exceeding 40s. and not exceeding 42s. and not exceeding 42s. and not exceeding £10, threepence to every £1, and so on in proportion for any fractional sum. Where any intermediate sum lent on a pledge exceeds 2s. 6d. and does not exceed 44s., a sum of fourpence may be charged in proportion a sum of fourpence may be charged in proportion to each £1. Pawnbrokers must expose to sight in their offices tables of these rates, and of the rates charged for tickets as above.

rates charged for tickets as above.

Goods pawned are forfeited on the expiry of a year, exclusive of the day of pawning. But it has been held that the property is not transfer-ned, but that the pawhroker merely has a right to sell the article; and consequently that, on a claim after this period, with tender of principal and interest, the property must be restored if unsold. (Watter v. Smith, 5 Barn. 5 Ald. 439.)

All pledges for sums above 10s. and not more than £10, must be sold by auction, preparatory to which they must be exposed to public view, and advertised according to fixed regulations. Pictures, prints, books, bronze, statues, busts, carvings in Ivory and marble, cameos, intaglios,

Pictures, prints, books, bronzes, statues, busts, carvings in ivory and marble, cameos, intaglios, musical, mathematical, and philosophical instruments, and china, must be sold in sales by themselves, at some one of four periods in the year, viz. on the first Mondays of January, April, July, and October, and following days, with the usual preliminaries, under penalty. If the owner give notice before one witness to a nearwheales not to sell a plades at the avairy of pawnbroker not to sell a pledge at the expiry of a year, it must be kept, liable to the redemption of the owner, for three months additional. Pawnmation against pawnbrokers for offences agiven within twelve calendar months. Instruction the reaction of the

AR, the well-known fruit of the *Pyrus communis*, is extensively cultivated in ountry, more particularly in Worcestershire, where it is made into perry. fruit catalogue of the Horticultural Society contains above 600 varieties of ar; and it is there observed, that the newly introduced Flemish kinds are of more importance than the greater part of the sorts which have been hitherto ted in Great Britain, and when brought into use, will give quite a new feathe dessert." (Veg. Substances, vol. i. p. 234.) The quantity imported is
The timber of the pear-tree is light, smooth, and compact, and adapted for

g, for picture-frames, and tool-handles.

ARL (Fr. & Ger. Perle. Arab. Looloo. Pers. Mirwareed. Cyng.

30), a spherical concretion found inside of the shell of the Concha Margarititestaceous fish of the oyster kind. It consists of alternate concentric layers of membrane and carbonate of lime. The best are of a clear bright whiteness, free from spot or stain, with the surface naturally smooth and glossy. The largest are the most valuable. Those of a round form are preferred, but the larger pear-shaped ones are esteemed for ear-rings. Seed-pearls are those of the smallest size. The most extensive pearl-fisheries at present are those in the Gulf of Manar in Cylon, when the first the same proportion and near Religion Leband in the Gulf of Manar in Cylon. where the finest are procured, and near Bahrein Island, in the Gulf of Persia. where the ninest are produced, and near barroin island, in the Guit of revisal. In the trevenue derived from the Ceylon fishery for the 9 years prior to 1834, was £18,500; in 1835 it produced £38,000. At Bahrein, the fishery, according to Lieutenant Wellsted, employs in the season about 4300 boats. Pearls are also obtained at the S. extremity of the Indian peninsula, in the Saluk islands, and in other parts of the cast. They were also formerly procured in various parts of the New World, but the American fisheries are now of little importance. Pearls are likewise found on the Algerine coast, and in some parts of Europe. In Britain, a coarse wind make the cast in some rivers particularly the Tay from a large gived make found on the Algerine coast, and in some parts of Europe. In Britain, a coarse kind may be got in some rivers, particularly the Tay, from a large sized muscle (Unio Margaritifera). The best pearl-oysters are generally found in water shout 7 fathoms deep, and are procured by divers who remain under water scraping them off rocks for 50 or 55 seconds at a time. A diver often brings up in his basket 130 oysters at a dip, but at other times not more than 5. The most valuable on record are, one purchased by Tavernier at Catifa, in Arabia, the diameter of which was rather more than half an inch, the length upwards of two inches, and the prios £110,000; and one obtained by Philip II. in 1587, from the island of Margaria, off the Colombian coast, which weighed 250 carats, and was estimated at 150,000 dollars. The value of pearls, however, has now fallen, chiefly owing to the great improvement which has taken place in preparing them artificially. The best imitation ones are perhaps those made by a Frenchman named Jaquin, by covering the inside of hollow glass beads with essence d'orient. Roman pearls are prepared the inside of hollow glass beads with essence d'orient. Roman pearls are preparel

with the purest and finest alabaster.

PEASE (Da. Erter. Du. Eruten. Fr. Pois. Ger. Erbsen. It. Piselli. Par. Ervilhas. Sp. Guisantes), the product of a well-known leguminous plant, of which two species are commonly distinguished in this country,—the gray field pes (Psum arcense), grown extensively in some parts of England, and the only kind raised. in fields in Scotland; and the white or yellow pea (P. Satirum), the species cullivated in gardens, but which is likewise extensively reared in fields in Middless, Kent, and other English counties. Of these two species there are many varieties. The soil best adapted for pease is a light or sandy loam of some depth, and in good heart; but they should not be repeated on the same ground in less than 10 or 12 years. Their produce is very uncertain; none of our cultivated crops present such frequent failures. According to Professor Low, "30 bushels an acre are held to be a good crop in most districts of this country. Perhaps the average of the kingdom does not exceed 20 bushels an acre." Pease are highly nutritious, and, boiled with some animal fat, make an excellent food for hard-working men. The in fields in Scotland; and the white or yellow pea (P. Satirum), the species cultigarden varieties are esteemed as culinary vegetables in their season; the others are extensively used in feeding stock. [Corn.]

PEAT, a kind of fuel, composed chiefly of the decayed fibres of mosses.

PECK, a British corn-measure, containing 2 Imp. gallons, or 908 Fr. litres. PECUL, a Chinese weight equal 133; lbs., but in Java reckoned 136 lbs. PEDLAR, or HAWKER, an itinerant dealer in small-wares. In England, a pedlar is required (under a penalty of £50), to take out an annual license from the stamp-office, costing £4 if he travel on foot or with horses alone, and £8 if he travels with a horse or other beast bearing or drawing burden. Before receiving a license, the applicant must produce a certificate of character from the parish clergyman and two householders. The words "Licensed Hawker" must be placed conspicuously on his pack, cart, and handbills (50 Geo. III. c. 41, and 1 & 2 Wm. IV. c. 22, § 75). In Scotland, the regulating act is 55 Geo. III. c. 71. A hawker is prohibited, by 48 Geo. III. c. 84, § 7, from selling tea, foreign spirits, tobacco, or souff

PELLITORY (Anthemis Pyrethrum), a plant cultivated in Germany in Tharingia, and near Magdeburg, for its root, which is used in medicine as a masticatory

ringia, and near Magdeourg, for its root, which is used in medicine as a masticatory and stimulant. The root is without smell, and when dry it is some inches long, tough, fibrous, of the thickness of a quill, externally gray, internally white. PENANG, PULO-PENANG, on PRINCE OF WALESISLAND, a settlement of the East India Company, on the W. coast of the Malayan Peninsula. Area, 130 sq. miles. Population, 40,000, chiefly Malays and Chinese. Georgetown, the port, pop. 20,000, is situate in lat. 5° 25′ N. and long. 100° 23′ E. A resident is stationed leave subsections to the one at Singapore. here, subordinate to the one at Singapore.

The greater part of the island is mountainous and steril, or covered with forests. A portion of the south and of the eastern parts is level and cultivated. The seasons are irregular. The wet seasons is generally from September to November; coldest months, December and January; hottest, same and July. Fahrenbeit ranges in Georgetown from 70½ to 80, but considerably lower on the tills. The chief productions are spices, especially pepper and fruits; and the fisheries are extensive. This settlement was formed in 1786; and from its position, salubrity, and the abundance of provisions, was found useful during the war as a place of resort for our shipping: it is at present risked by vessels proceeding from India and Arabia to China. It was formed yet an important amportum for the trade with the numerous petty and semi-barbarous states in the Eastern Seas; we see the proceeding from the property of the trade of the trade of the trade of the property of the trade of the trade of the property of the trade of the proceeding from the process of the pro susperium for the trade with the numerous petty and semi-barbarous states in the Eastern Seas; but of late it has been supplanted by Sinoarone. It is now chieffy used as an entrepot for the produce of the countries in its own neighbourhood, in the Malay Peninsula and Sumatra,—the native merchants receiving in exchange British and Indian goods. It is supplied with rice from Bungal, Acheen, and the Queda territory. In the year 1833-56 the imports were valued at £410,709, and the exports at £420,675. For measures, weights, and money, see Malacca. Opposite to Penang, on the Malay Peninsula, is the British province of Wellesty, extending them; 30 miles along the coast, and from 6 to 10 miles inland. Pop. in 1836, 47,555. The sugaranse is here extensively cultivated by Chinees settlers.

DENCIL MA NUIFACTURE. The requeits of the finest quality are made from

PENCIL MANUFACTURE. The pencils of the finest quality are made from plambago or black-lead, procured in Borrowdale mine, about nine miles from Keswick, in Camberland. The produce of this mine, which belongs to a company, is periodically despatched to their warehouse in Essex Street, Strand, London, contiguous to which their "lead sales" are held on the first Monday of every month. The best pencils are cut out by a saw from sound pieces of nlumbago provided. calcined in close vessels at a bright red heat. No other lead is considered equal to that of Borrowdale, though its quality is not uniform, but an inferior sort, imported from Mexico and Ceylon, is used for secondary pencils; and more common ones are now largely made from a composition of plumbago powder, lamp-black, and clay. The manufacturers who enjoy the highest reputation are, Banks, Forster, & Co., and Airey, of Keswick; and Mordan & Co., and Brookman & Langdon, of London.

PENNY, the most ancient British coin, was at first composed of silver, and minted with a deep cross. When broken into two parts, each was called a half-passes, and when into four, each was called a fourth-thing, or farthing. Pennies are still minted in silver, but those in general circulation have been for a long time

mde of copper. [Coin.]

PENS are either derived from the quills of fowls, or fabricated from steel. Quills stied for writing may be obtained from many birds, but the best are those of the geome, the only kind used in large quantities. Of these, 5 are obtained from each wing, and 20 may be procured from each bird during the year. They are arranged by the quill-dresser into "Firsts" called Pinions, "Seconds," "Thirds" (the largest and most valuable); and the fourth and fifth quills are both known by the name of "Fourths" or "Flags." To remove their membranous skin and natural softness and touchasses are at 5th them for writing different areas followed in different and toughness, so as to fit them for writing, different means are followed in different countries. In Britain they are now generally "dressed" by the process of duching, which is performed by introducing the quill for a moment into a redhot earthenware retort, and then passing it quickly between a blunt knife and heated plate, thus hardening it and freeing it from skin. They are then tied up in bundles of 25 each for market. The British and Irish are inferior to those brought from the Continent, especially from Riga and Hamburg. In 1841, the number of foreign

guills entered for consumption was, 18,000,000.

Steel-pens were little used until 1830, when their rigidity was modified by Mr Perry, by introducing apertures between the shoulder and the point; other improvements have been since made by him, and by Messrs Mordan, Gillott, and others; and the quantity used in this country is now very considerable, besides which, great numbers are exported. The total quantity of steel employed in this manufacture has been estimated at 120 tons, from which upwards of 200,000,000 pens are produced. One Birmingham manufacture employed in 1838 no fewer than 300 persome in making steel-pens. They are besides extensively manufactured in London and Sheffield. There are many kinds, but the common "three-slit pen" has long been and still is a favourite. When first introduced, steel-pens were as high as St. a-gross; they afterwards fell to is., and now they are produced at Birmingham

st fourpence a-gross!
PEPPER, a name given to several aromatic berries or fruits extensively used s condiments. Four different kinds are distinguished in commerce : black pepper,

long pepper, Cayenne pepper, and Guinea pepper. BLACK PEPPER (Du. Peper, Fr. Poivre, Ger. Schwartze Pieffer. It. Pepe nero. Por. Pimenta. Bp. Pimienta. Hind. Gol-mirch. Pers. Titit secah), the most important of all spices, is the product of a slender climbing-plant or vine (Piper nigram), extensively cultivated in Malabar. India, Sumatra, particularly the W. coast, and other islands in the Indian Archipelago; Siam, and Malacca. The best is that of Malabar. The plants begin to bear in their fourth year, prime in their seventh, and gradually decline about their tenth year. Generally, the calture is difficult, and two crops are yielded annually; but the produce is subject to great fluctuations. berries are produced in clusters, and are gathered before ripening. They are at first of a be red colour, but, by drying in the sun, become black and corrugated on the surface: teste, hot flery; odour, alightly aromatic. The largest, beaviest, and least shrivelled are the best. Per sold ground is sometimes adulterated with the powder of the husks of mustard-seeds, or kernsts; and Dr Paris states, that there are artificial berries, which may be detected by crumbling when immersed in water. "White pepper," the fruit of the same plant, gathered it is fully ripe, and freed of its dark coat by maceration in water, is amouth on the surface, milder than black pepper. It is little used.

Love Perper (Fr. Poivre long. Ger. Lange Pieffer. It. Pepe lungo), is also the product climbing-plant (P. longum), abundant in the E. Indies. The berries are small, and disposs short, dense, terminal spikes. They are gathered unripe and dried, when they become of a gray colour. Their odour is faintly aromatic; but in taste they are exceeding hot.

CAYENNE PEPPER (Fr. Poivre d'Eppagne. Ger. Spanischer Priffer. It. Pepersone onsens is a mixture of the powder of the dried pods of different species of Capacisms, more especially of C. fruitaccae [Chilliss], the C. annuss, or Spanish pepper, and the C. becoatess, or bid see natives of the East and West Indies and South America. It is brought to Engiand in the sta powder from the West Indies. In taste it is very flery and acrimonious; its colour is reddish is employed in medicine, but is chiefly used as a stimulating condiment, being an essential ident in curry-powder.

dient in curry-powder. GUINEA PEPPER CON GUNEA PEFFER consists of the aromatic seeds of two species of Amomum (A. grans Parall and A. grandiforum). found on the W. coast of Africa, and imported into Britain from Ser Leone and other places. They are powerfully stimulant and cordial, and are used for the set purposes as cardamoms.

The trade in the three last is of little importance compared with that in black pepper, which has formed one of the staples of East India commerce from a reperiod. This trade has greatly benefited by the opening up of the Comp period. This trade has greatly benefited by the opening up of the Company monopoly; the price in London (in bond) having been reduced from upwards of a per 1b. to about 4d. The consumption has also been increased considerably in this country by a reduction of the extravagant duties with which the consumedity was burdened during the late war. In 1826, the duty per 1b. was lowered from 2s. 6d. to 1s.; and the consumption, which had previously been only about 1,300,300 lbs. a-year, was advanced, in 1834, to 2,457,020 lbs. A further reduction of day to 6d. per 1b. was made in 1837; but this has not been followed by the increase stricipated, the consumption in 1841 not having exceeded 2,750,798 lbs. The import vary greatly; the amounts in 1838, 1839, 1840, and 1841, having been respectively 3,682,342 lbs., 9,798,059 lbs., 5,927,959 lbs., and 12,928,758 lbs. Excepting same quantities brought direct from Sumatra and other Indian islands, and Wester quantities brought direct from Sumatra and other Indian islands, and Western Africa, almost the whole is imported from the territories of the East India Company. The surplus over our own consumption is re-exported to all parts of Europe, pany. The surplus over our own consumption the north of Africa, America, and Australia.

the north of Africa, America, and Australia.

Different estimates have been formed as to the extent in which pepper is produced. The latest is probably that furnished, in 1840, by Mr De H. Larpent, chairman of the East India Association, to the Lords' Committee, on the petition of the East India Company. According to that gentleman, "pepper is produced in Sumatra and the Archipelago to the extent of 35,000,000 lbs.; and Malabar, which is our own imposing India to be all one country), produces from 15,000,000 lbs. to 20,000,000 lbs." (Par. Paper, 1840, No. 353, Q. 403.) [PIMENTO.]

PERMIT—Excise. Each statute imposing an excise duty generally specific a certain limit as to quantity, beyond which the commodity in generally specification cannot be conveyed from place to place without a permit from an officer of excise. The green

conveyed from place to place without a permit from an officer of excise. The gen conveyed from place to place without a permit from an omicer of excise. The gaveral system of granting permits is regulated by 2 Wm. IV. c. 16. No officer can grant one until a request note be presented to him. The note must be signed by the person desiring the permit, or by his clerk or servant, and must contain the date of requesting, the places from and to which the commodity is to be removed, and the names and designations of the sender and receiver. When the party siring the permit is not licensed to deal in the commodity, he must satisfy the commissioners of excise, or the collector or supervisor of the district, that all duties have been paid; and, where the goods are not merely transferred to other premise of his own, but are conveyed to another person, he must make a declaration that they have not been sold. Exciscable commodities removed without permit are forfeited, and every person concerned in the removal is liable to a penalty of £300. The permit specifies a time within which it is available, and if not used within that time, it does not protect the goods from seizure on their removal. It is open, however, to prove to the court that the delay was occasioned purely by accident. A permit not used must be returned; and when there is no return, if the officer, on taking an account, find no decrease of stock corresponding to the permit, the difference is forfeited. There can be no action for the price of exciseable commodities delivered without a permit.

PERRY, the fermented juice or wine of the pear. In this country, it is chiefly

made in Worcestershire.

PERSIA (Pers. Iran), a kingdom in Asia, extending from 26° to 39° N. lat., and from 44° to 62° E. long., and bounded N. by the Russian Empire, Caspian Sea, and Tartary; E. by Afghanistan and Beloochistan; S. by the Persian Gulf; and W. by the Turkish Empire. Area, 450,000 sq. miles. Population vaguely estimated at 9,000,000, composed chiefly of Mohammedans of the Shiite sect. The kingdom is divided into 13 provinces, which are subdivided into districts. Capital, Teheran; pop. The government is a military despotism, vested in a sovereign under the title of shah.

title of shah.

The country exhibits great diversities of surface, climate, and productions. Its most remarkable features are its chains of rocky mountains,—its long, arid, riverless vaileys,—and still more extensive sait or sandy deserts. In the N. and E. parts it is cold, mountainous, and barren; in the maiddle parts, sandy and desert; in the W. and S. it is warm and fertile; and "dreariness, solitade, and heat" are, according to Morier, the chief characteristics of the shore of the Persian Galf. The greater portion is devuted to pasturage, on which are reared horses, sheep, and goats. The horses, stronger and more serviceable than the Arabian, are highly esteemed. The sheep are of the long-tailed species, producing however very fine wool; while that of the goats of Kerman possesses many of the qualities so much esteemed in the Cashmere variety. The fruits are of pseuliar excellence; and the wine of Shirax is celebrated throughout the east. The mulherry also grows in such abundance, especially in the north, as to render silk the great staple of the kingsrows in such abundance, especially in the north, as to render silk the great staple of the kingpeculiar excellence; and the wine of bairsa is celebrated throughout the east. The mulberry also grows in such abundance, especially in the north, as to render slik the great staple of the kingdom. The grains cultivated are chiefly those of Europe. The other vegetable productions are coston, tobacco, sugar, drugs, and dye-stuffs. The chief mineral products are copper, iron, salt, bitumen, and naphths.

In former times Persia was distinguished for the manufacture of all the fabrics suited to the automations taste of oriental countries; and these manufactures are, though to a limited extent, still in existence. The other articles made consist chiefly of arms, earthenware, leather, paper, and insettlement.

The commerce of Persia has at no time been considerable. Besides insecurity of property, it has to contend with various natural obstacles,—roads have scarcely ever existed, navigable rivers are unknown, and the scaports are few and unimportant. The only means of transport is on the backs of camels, nules, or small horse; hence the price of all commodities becomes greatly enhanced by the expense of carriage. The principal raw exports are silk, cotton, tobacco, rice and grain, dried fruits, sulphur, horses, wax, and gall-nuts; and the amount of the three first might be greatly extended. Of manufactured goods Persia sends out only a few,—almost entirely to Russia,—consisting of a considerable quantity of silk and cotton stuffs, with some gold and silver broads. Besides Russia, the principal intercourse is with Turkey, Hagdad, Arabia, the Usbecks and Turkomans on their northers frontier, and India. In dealing with all these countries except the last, the balance of trade is in favour of Persia, and the excess of her exports is returned in ballion (composed of ducats, dollars, German crowns, and silver rubles), which schiefly transposted to India in return for the large surplus produce brought thence annually either by way of Bushire or of Cabul to Herat and Yead, and destined to supply the countries towards the west. The total imports are said to exceed in value £3,000,000. nerce of Persia has at no time been considerable. Besides insecurity of proper The total imports are said to exceed in value £3,000,000.

Bashire or of Cabul to Herat and Yezd, and destined to supply the countries towards the west. The total imports are said to exceed in value \$3,000,000.

British manufactures are sought after to an extent only limited by the means of the purchasers, Regarding English cloth—a leading import—Lieutenant Burnes states:—" When I was in Persia in the end of 1833, the colours most in request were Oxford blue, blue, and brown; next year they may change to red and gray; but it may be remarked that if dark coloured they generally self best. The outer garment of most respectable persons is made of broadcloth; and a cheap kind that will keep its colour is the best for export. No high-priced goods of any description should ever be sent into these countries." The British trade by way of the Black Sea and the Port of Tre-bisond, and thence overland by Baibout, Erzeroum and Tabriz, is somewhat on the increase; though cramped by the impoverished state of the people, and by the large increase of the exports of Turkish raw silk from Brusa to England, which checks the trade in Persian silk. The most important part is, however, conducted at Bushire, which, since the decline of Gombroon, has become the chief emporium for the maritime commerce of Persia.

Bushire is situate on the Persian Gulf, in lat 99 V N., long, 50° 52° E.; pop. 15,000. It is a mean and dirty town, built on the northers extremity of a sandy peninsula. The anchorage consists of an outer and inner road; the former is not very safe, but the latter, distant about 24 miles from the town, in 44 fathons mud, is free from dancer. Bushire is frequented by ships from all parts of India; and her merchants supply the greater part of Persia with Indian and European commodities. From Bombay, Bengal, Muscat, and other places, are imported cotton, woollen, and silk goods, shawis, hardware, watches, and jewellery, indigo, steel, lead, iron, red lead, sinc, tin, bumbous, cardamonas, cloves, cinnamon, china ware, cassia buds, coffee, camphor, ginger, sugar-candy, turneric, and tobac

MEASURES, WEIGHTS, MONEY, REVENUE, &c.

The Measures and Weight vary not only in gage or furscel, the space walked over by a horse different places, but also according to the puring an hour, estimated by travellers at 4½ Imp. mose for which they are employed. The committees of the space walked over by a horse for which they are employed. The committees of the repair of searons at 3½ Imp. miles; great distances are reckoned by the day's most estimated by the day's many forms, and the searons of the searons of the searons of the searons of the capation, or 3½ Imp. miles nearly; 1939 Imp. bushed nearly.

The principal commercial weight is the bat-

man, of which there are innumerable varieties:
the batman of Tabriz of 6 rattels, 300 derhams, spanish and German dollars, and Russias rebis, or 6 m miscals = 6:34 lbs. avoird.; 2 batmans of or manets; the latter current only in the district are weighed by the derham = 150 troy grains nearly; but the miscal or a derham of Bushire is:

The Public Resease is estimated by Mr Fragre only 714 troy grains, or about 3 dwts. The abas, at £1,300,000, derived from regular and irreplar peart weight; = 2½ troy grains.

Money.—The common integer of account is the rent of crown lands and buildings.

peart weight, = 24 troy grains.

Money.—The common integer of account is the toman, an imaginary money, divided into 8 reals.

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Money.—The common integer of account is the toman, and imaginary money, divided into 8 reals.

Money.—The common integer of account is the toman of account in mamoods, 300 shahes, or 10,000 altens: in some places accounts are kept in plastres of 4 shahies or 40 peras. So plastres = 1 toman of account = in any part; and on the goods which they included to any certain or uniform standards; the principal are,—in gold, the mahomet-shahies, to the principal are,—in gold, the mahomet-shahies, to the principal are,—in gold, the mahomet-shahies, worth about 10s. 6d., and the bligacile, 9s.; in silver, the shib-karaun, and the panabat; gold tomans and silver rupees of different values also circulate near the seacoast. A variety of foreign consults at Bombay and London.

PERSIAN, a plain silken fabric, exceedingly flimsy in texture.

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PERSONAL PROTECTION, in the Bankrupt Law of Scotland, is a judical act, having the effect of shielding a debtor from arrest for civil debt. It is a prevegative of the Court of Session, and was formerly an act of judicial discretion. Although the court of Session, and was formerly an act of judicial discretion. though now granted as a matter of routine, in virtue of statutory regulations, it is still in the power of the court to withhold it on cause shown. By the Sequestretion Act (2 & 3 Vict. c. 41), the Lord Ordinary, who awards sequestration, grams a warrant of protection, to endure till the meeting for electing the trustee (§ 13). At that meeting, or the meeting after the bankrupt's examination, or at any special meeting for the purpose, a majority in number and value of the creditors present may resolve to authorize the trustee to apply for a renewal of the protection (§ 58). [Sequestration.] By the Cessio Bonorum Act (6 & 7 Wm. IV. c. 56, § 15), the Court of Session and the Sheriff are respectively empowered, in cases before them. on proof of the statutory notices to the creditors, to grant warrant to liberate the on proof of the statutory notices to the creditors, to grant warrant to increase the debtor if he is in prison, and if he is at large to grant him personal protection, as his lodging with the clerk of court "a bond, with a sufficient cautioner, binding themselves that he shall attend all diets of court whenever required, under such penalty as may be reasonable, and which, if forfeited, shall be divided among the creditors." [CESSIO BONGRUM.]

PERU extends 1680 miles along the W. coast of S. America, from lat. 21°28°S. to lat. 3°30°N. Boundaries, N. Ecuador; E. Brazil and Bolivia; S. Bolivia; W. Pacific Ocean. Area, 485,000 sq. miles. Population, 1,800,000, of which 240,50° are Spanish Creoles, the rest Mestizoes and Indians. Capital, Lima; pop. 70,000. Government, republican; the legislative body consists of a senate and house representatives; the executive is vested in a president, assisted by a ministry and a council of state.

Peru is naturally divided into three regions, which differ greatly in climate and productions.

1. The "Valles," or coast region, covering 92,680 sq. miles, the greater part sandy or story wastes, but having the valleys with which it is furrowed rich and well cultivated. The climate is dry, moderately warm, and very healthy; and the European cerealia, maize, rice, and the sugar-cane, are cultivated; also the fruits of S. Europe, including the vine, from the product of which both wine and brandy are manufactured. Nitrate of soda abounds in the southern districts.

which both wine and brandy are manuscured. Assembly 300,000 eq. miles; its eastern half and salt is procured on the shore.

2. The "Montana," or region of the Andes, extends about 205,000 eq. miles; its eastern half is covered with forests, but the western mountains are nearly bare. Several of the vallers, particularly that of the Rio Jauja, are fertile and moderately well cultivated. The cerealia and fruits of Europe are grown in the higher districts, and tropical products, including coca, in the valleys while the median forests of sinchous bark, comail, and other drugs are procured. On the pastures of Europe are grown in the higher districts, and tropical products, including coca, in the valleys; while in the eastern forests, cinchona bark, copaiba, copal, and other drugs are procured. On the pastures of the table lands, many cattle, horses, and mules are reared: also liamas, used as beasts of burdes as the high ridges. This region abounds in minerals, particularly silver, the mines of which, at Pasce and Gualgayoc, are the richest in S. America. [ButLuton.] Quickeliver is obtained at Husscavelica, and gold occurs in several streams; iron, lead, copper, and brimstone are also fund.

3. The "Eastern Plains," extending 187,000 sq. miles, consist of forests alternating in some places with savannas; the whole uncultivated; though, as far as known, this is the most fertile region of Peru. In the forests the Indians procure vanilla, sarsaparilla, cupalis, copal, contichose, and other gums and resins, which are sent to the Brazilian settlements on the A maxon. Manufactures can scarcely be said to exist; and inland trade is impeded by the mountainous nature of the country, and the want of carriage roads, a defect not supplied by navigable rivers. But the maritime commerce is considerable, embracing, besides that proper to the country, the greater part of that of Bolivia, of which Arica and the other southern ports of Peru are the natural outlets. An active intercourse is maintained with the adjoining maritime states, to which

rine, brandy, sait, and other commodities are sent; but the most important is that with and the United States, to which Peruvian and Bolivian produce were exported in 1838 to cast (exclusive of \$259,823 of Colombian and Central American produce), of \$8,001,633, or 318. Of this, \$6,543,032, or £1,308,412, consisted of builion; whereof, \$1,718,206 were from Bolivia, and \$4,523,836 from Peru; the remainder was made up of 31,668 i wool, in value £23,485; 30,412 quintals cotton, £72,043; 129,510 quintals intrate shipped wholly from Iquique, £51,844; besides 5479 quintals bark; 3742 dozen chinchilla, \$4,073 quintals copper ore, or barillas; \$155 hides; 14,190 quintals sugar; and \$256 quintals copper ore, or barillas; \$155 hides; 14,190 quintals sugar; and \$256 quintals copper bulk of the other articles, were sent to Britain; the remainder mostly sullion, and the great bulk of the other articles, were sent to Britain; the remainder mostly

The exports also embraced cinchona, sarsaparilla, and other drugs. About two-thirds ullion, and the great bulk of the other articles, were sent to Britain; the remainder mostly winted States and France.

mports consist chiefly of British manufactures, mostly cottons, but embracing likewise able quantities of woollens, linens, silks, and hardware; the whole (as valued in Britain), ing, 1838, 1839, and 1840, respectively, to £412,195, £635,058, and £739,991; which was so quicksilver and other foreign goods reshipped from Britain. A variety of manufactured are likewise brought from the United States and France.

L—Callao, distant 6 miles from Linna, of which it is the port, lies on the N. side of a tongue in lat. 12° 4° 5., long, 77° 14′ W. It is well fortified; but the houses are mean-looking. distend is the best on the Peruvian coast; and there is a rude pier accessible to large vessels. 60,749 tons of shipping entered, including 11,364 tons British.

farther 8., in lat. 18° 28° 8., long, 70° 24′ W., is, owing to a heavy surf, of difficult and as impracticable access, except on the inflated seal-skin floats or balaus of the natives. It instanding, a rising port, being the outlet of a rich mineral district, as well as the place the Bolivians receive European manufactures. About 25,000 tons of shipping enter annearly one-half British. rly one-half British.

Lambayeque, Pisco, Yslay, and Iquique, are the chief other ports.

#### MEASURES, WEIGHTS, MONEY, FINANCES, &c.

MEASURES, WEIGHTS, MONEY, FINANCES, &c.
78 per cent. The interest, 6 per cent. per anum, rests unpaid from October 1, 1825.

18, usually estimated in Peru, in conversor sterling, at 4s. The Peruvian dollar is the rate of 8½ to the marc of silver, of dard of 10 dwts. 20 grains.

100, or £1,000,000, but we have no recent of it, or of the domestic debt. The foreign states of three British loans,—£450,000 and silver, of the first of the result is an expectation of the regulations, for sed in 1822, at 88 per cent.; £750,000 in 1825, at 1820 at 261,000,000 but we have no recent seates and first of the regulations, for sed in 1822, at 26 per cent.; £750,000 in 1825. at 1820 at 261,000 in 1825. the rate of 84 to the marc of suver, of dard of 10 dwts. 20 grains.

102.—The revenue is commonly stated at 500, or £1,000,000, but we have no recent of it, or of the domestic debt. The foreign sists of three British loans.—£450,000 in 28 per cent.; £750,000 in 82 per cent.; and £616,000 in 1825, at

tuvian or cinchona bark, a celebrated medicine obtained from is of trees (Cinchona) confined to the lofty Cordilleras of the Andes in srica, between La Paz, in about 22° S. lat. and Santa Martha, near 10° N. ts febrifuge powers are said to have been made known in Europe in 1640, by stess Cinchona, wife of the viceroy in Lima, who had been cured by it. The collected in the forests in the dry season, between September and Novemdent in bundles in the green state to the nearest inhabited place, where it I in the sun, the utmost care being requisite to protect it from wet, as even hours' dew falling on the half-dried bark will give to the interior a blackish ance, and greatly lessen its value. The finest is said to come from single rowing in the coldest and most elevated spots, but there are many varieties; mixtures and adulterations are also common, great experience is necessary ct the finer kinds. Of these, the four following are distinguished by British

sts.

own Bark (Sp. Cascarilla fina de Uritusinga), the produce of the C. Condamina of flet, found near Loxa, is quilled, straight, 6 to 15 inches long, from the size of a crow-quill of the thumb in diameter, and in thickness from 1-3wh to 1-6th of an inch. Epidermis with external surface longitudinally furrowed, and crossed with fissures; it presents varies of gray, irregularly covered with minute white lichens. Inner surface and powder of a n brown colour. Taste, bitter, somewhat acid, aromatic, and astringent; odour, faint, and aromatic. The quills of middle size are preferred.

AN BARK (Sp. Cascarilla provinziana), also called silver bark, and Huanaco bark, d from the C. Scrobiculata of Humboldt, is exported from Lima. It occurs in quills larger a preceding, less furrowed, more uniformly grayish-white, inside redder, fracture closer re resinous; epidermis entire. Taste and odour nearly identical with crown bark. It is a kind, but it comes mixed with a-h-bark and rusty bark.

ELLOW BARK (Sp. Cascarilla Calisaya), the source of QUININE, is shipped at Arica, right is doubtful. It occurs partly quilled and purtly flat. The quills, larger than the ad gray, are 9 to 15 inches long, 1 to 2 inches in diameter, and 1-8th to 1 3d inch thick; y single, with the epidermis wrinkled longitudinally, and with transverse fissures; rough Transverse fracture close but splintery. Taste and odour stronger than crown. The flat referred to the quilled; and the finest are the middle-sized pieces, dense and close in Cuzco bark and Orange bark are sometimes substituted for this kind.

D BARK (Sp. Cascarilla colorada), also of unknown origin, consists sometimes of quilled,

D BARK (Sp. Cascarilla colorada), also of unknown origin, consists sometimes of quilled se commonly of flattish pieces, from 2 inches to 2 feet long, 1 to 5 inches broad, and \$ to 1

inch thick; generally covered with the epidermia, which is rough, wrinkled, little fisured, reddisherows, with grayish effortmence in the hollows, from lichens. Taste very bitter and astringent. The quitie, similar in sure to shose of yellow bark, are paler than the flat pieces. Red bark is now, dear, and merely seen genuine.

Therefore, yet call genuine kinds, are chiefly.—Ash-bark, of unknown origin, mostly used for adulterating revens: Rusty bark, imported from Lima, little esteemed, and in Britain purchased or ly for the German market: White Loss bark differs little from Rusty: Hard Carbactra bark; and Wooly Carthagena bark, both quilled and flat, are little valued: Curce bark, a good species, very bitter, is rare in the English trade; and Orangos bark of Bogota, which resembles yollow bark, but is stongy, and feelely bitter; it is rare in Europe. Pale bark is an all varue or marched to mark the form and Strychnos. For farther details, we refer to De Chrostasot's Despensatory, the work chiefly used in compiling this article.

Circh na bark is be aight to the United Kingdom in chests or serous, from Chill and Pern. The creativey imported varies greatly from one year to another; but on an average of the five years to 150. If any turked or rearly 18, 140 lbs., of which about 90,000 lbs. were entered for home consumption, and the rest re-exported to the Continent.

PETROLEUM, a bituminous kind of mineral oil : at the usual temperature it PETROLEUM, a bituminous kind of mineral oil: at the usual temperature it is rather thicker than common tar, and has a strong disagreeable odour. When exposed to the air it thickens, and passes into a species of bitumen. An oil sinilar to naphtha is obtained from it by distillation. It is principally found in coal districts. Its chief localities in this country are, Ormskirk in Lancashire, Coal Pot near Colebrookdale, and Pomona, one of the Orkney Isles. In Asia it is found plentifully, and its uses to the inhabitants are important: from Mosul to Bagdal it is used instead of oil for lamps; when mixed with earth or ashes it serves for ful. PEW TER is commonly made of 4 parts of tin and 1 of lead; but a fine kind is said to consist of tin mixed only with a little antimony and copper. It is used in the manufacture of drinking-vessels: formerly plates and dishes were also

used in the manufacture of drinking-vessels; formerly plates and dishes were also

PHILIPPINE ISLANDS, an extensive group in the N. E. extremity of the Indian Archipelago, betwirt lat. 5° and 20° N., and long. 120° and 126° E. The chief islands are Luzon or Luçonia. Mindoro, Panay, Negros, Masbate, Zebu, Bobs. Leyte, Samar, and Mindanao. The whole are claimed by Spain; but several of them are independent. Population subject to that kingdom, in 1837, 3,202,760, of which 2,304,307 were in Luzon; chiefly Papua negroes, Malays, and other Eastern tribs, with about 3000 Europeans. The government is vested in a captain-general, who has extensive powers. These islands have been possessed by Spain since 1364. They were taken by the British in 1789 but restored in 1784. They were taken by the British in 1762, but restored in 1764.

They were taken by the British in 1762, but restored in 1764.

Few countries are more favoured as to soil and climate than the Philippines. The only disabutants urster which they labour are a very frequent exposure to tormadoes and typhoons, as a somewhat excessive moisture. The rainy and windy season generally lasts from May until Sprinder, sometimes so late as the beginning of December: in June and July, the winds sometime how with incredible fury in the N. part of Luzon. Notwithstanding their tropical latinds, the height of their mountains and sea-breezes persent the heat from being oppressively severe; and as a general spring out times a large proportion of the year, if the atmosphere were less moist, the climate would be un-bjectionable. To this redundant moisture, however, must be attribute the creat luxuriance of the country.—the trees being always covered with leaves and the not with execution. The islands are capable of producing all colonial commodities. In several phose there are nines of add and iron, but they are not worked. The other products resemble these of tropical countries in ceneral,—including suzar, chiefly cultivated in the plain of Pampassa is Luzon, or fee, and tobacco of superior quality, indigo, and a variety of commodities precise in the Exstrant Islands; timber, well adapted for shipbuilding, is found in Luzon, also dame and a species of rative home. Of late years the demand for opium in China has led the home introduced by the spaniards have multiplied so much that they run wild among the mountain, and are destroyed in large numbers for the hides. Fish abound in the bays and creeks.

The secoragineal position of the poppy, for which the soil is well adapted. The cattle and horse introduced by the spaniards have multiplied so much that they run wild among the mountain, and are destroyed in large numbers for the hides. Fish abound in the bays and creeks.

The secoragineal position of the Philippines is most favourable for commercial intercourse with India. America, avaranta, and comm

PHO 531 PIL

including considerable quantities of British cottons and woollens, are imported through various

Accounts are kept in dollars; and the measures and weights are partly Spanish and partly Chinese.

PHOSPHORUS is usually obtained by acting upon powdered bone-earth with sulphuric acid. When pure, it is tasteless, colourless, or of a pale buff hue, semi-transparent, and flexible. Sp. gr. 1.770. When exposed to the air it undergoes a

ransparent, and flexible. Sp. gr. 1770. When exposed to the air it undergoes a slow combustion, exhaling luminous fumes of a peculiar odour, and hence the necessity of preserving it in water. Phosphorus and some of its combinations are used in medicine, and for certain purposes in the arts.

PIANO FORTE. [Musical Instruments.]

PIASTRE, the dollar of exchange in Spain, where it is also called the Peso de Plats, is an imaginary money estimated at 8 reals old plate, or 15 reals 2 maravedis vellon; and as the hard dollar [Dollar] is worth 20 reals vellon, the piastre is equivalent at par to 3s. 13d. sterling. The piastre or piece of eight was formerly a miver coin worth about 4s. 6d., being in fact the old dollar. The piastre is also a coin and money of account in Turkey, where, however, it is now so much depreciated as to be worth only from 2d. to 23d. sterling.

PIC, on PIKE, a Turkish cloth measure, equal 3 Imp. yard.

PILCHARD (Fr. Sardine, Pélamide. Ger. Sardelle. It. Sardine. Sp. Sardine serenque), a species of herring (Clupea pilchardus), about the same length as that fish, but having its body thicker and rounder, and its scales larger. It frequents the British seas, but is only found in great numbers on the shores of Devon and Cornwall, chiefly from Dartmouth to Padstow, round the Land's End; the principal fishing stations are, St Ives, Mountsbay, St Mawes, and Mevagissey, where they arrive in shoals in August and September, and again in November or December; and are caught both by scans and by drift-nets. They are sold on the beach at about 1s. per 100. Those intended for curing are first salted in sar or December; and are caught both by scans and by drift-nets. They are sold on the beach at about 1s. per 100. Those intended for curing are first salted in heaps, and then packed into hogsheads, each containing about 2500 fish. The oil with which the fish abounds is afterwards extracted by pressure, 48 hids, yielding about 1 tun of oil. The pilchard fishery is perhaps of less comparative importance at present than it was 70 years ago. An opinion prevails that it has been injured by the withdrawal, in 1827, of the bounty of 8s. 6d. upon each hid. exported; but thought the temporary effect may have been severe the permanent interests of the the withdrawal, in 1821, of the bounty of 68. Od. upon each and. exported; our though the temporary effect may have been severe, the permanent interests of the fashery will no doubt be benefited by the return to a more healthy system. At present about 3500 men are employed at sea, and 5000 men and women on shore. The capital directly invested in the fishery, in 1827, was stated by Mr Couch to Mr Yarrel to be £441,215: it is now probably much less. The home market is almost entirely confined to Devon and Cornwall; scarcely any reach London; and it is stated as a reason for this, that they are not agreeable to the public taste. About 30,000 hhds. are annually exported, chiefly to Naples, Venice, Leghorn, Ancona, Genoa, and Trieste. The consumption at most of these places might, how-

ever, be greatly increased by a reduction of the present heavy duties.

PILOT, a person taken on board a ship at a particular place, for the purpose of steering it through a river, road, or channel, or from or into a port. Pilotage ap and down the rivers Thames and Medway, and along the whole of the coast from Orfordness to the Isle of Wight, is regulated by the statute 6 Geo. IV. c. 125, which gives the appointment and general superintendence of pilots to the corporation of the Trinity House of Deptford Strond, excepting those under the Lord Warden of the CINQUE PORTS, who, however, act under similar regulations. The statute directs that no person shall, under the risk of incurring severe penalties, take charge of a vessel as pilot without a license from the Trinity House or Lord Warden; and such license, which is only to be granted after an examination of the qualifications of the person seeking to obtain it, may be suspended in cases of negligence or misconduct. In other parts of the United Kingdom, pilots are appointed and regulated, either by local acts of Parliament, or by ancient charters of incorporation; but several provisions in 6 Geo. IV. c. 125, are applicable to all parts of England.

In all those parts of a voyage where a pilot is employed by regulation or usage, semed "a pilot's fairway," one must be obtained (Vide Abbot on Shipping). The owner or master of a vessel having a pilot on board, licensed by the ordinary custom of the place, is not responsible for any damage which arises from neglect or want of skill on the part of the individual appointed. But his proceedings must not be controlled by the master. On the other hand, the presence of a pilot does not absolve the master from the consequences of injury caused by his

own carelessness or want of skill.

In some foreign countries the term pilot is further applied to an officer whose special duty it is to steer the vessel during the general course of the voyage. No such officer, however, is known either in the British merchant-service or ships of war. In the latter, the charge of the helm is one of the many duties of the many ter and his mates.

ter and his mates.

PIMENTO (Fr. & Ger. Piment. It. Pepe garofanato), a small, dry, reddisbrown berry, the fruit of a tree (Myrtus Pimenta) common on the N. side of Jamaica, whence it is called Jamaica popper. It is also named Allspice, from its taste and flavour (qualities which reside chiefly in the cortical part of the berry) being supposed to resemble that of a mixture of cloves, cinnamon, and nutures. The berries are gathered before they are ripe, and dried in the sun; the smalles and most fragrant being preferred. The produce of the pimento crop, though sometimes very abundant, is variable; and there is seldom a plenteous harrest above once in five years. A corresponding fluctuation occurs in the annual importations into Britain, which vary from about 1,000,000 lbs. to upwards of 3,000,000 lbs. With the exception of a small quantity from the United States and other places, piment is imported wholly from Jamaica, the produce of which has declined considerably of late years. It is packed either in bags or hogsheads. On an average of the five years to January 1842, the quantity imported was 1,181,435 lbs.; entered for home consumption, 304,164 lbs. The excess of the former above the later was re-exported to the Continent, and to British America and Australia.

PINCHBECK, a factitious metal resembling brass, but containing more copper.

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PINCHBECK, a factitious metal resembling brass, but containing more copper.

PINCH, a family of trees (Pinus) mostly inhabiting the northern parts of Europe and America. They almost all affect siliceous sandy soils, but many will flourish in rocky and comparatively barren lands. The trees are various in size. They chief use is in domestic architecture; whence the pine has been called "the builder's tree." Having usually, however, a long, straight, conical, undivided trust, several kinds are prized for ship-masts. They all yield resinous matter. The chief species are the following:—

THE COMMON PINE OF SCOTCH FIR (P. Sylvestris).—This species, of which there are many wrieties, stands in the first rank of forest trees, whether as regards its hardy habits, its rapid growth or its value in the production of useful timber, the "red deal" of the carpenter. The best less nearest the root. In Scotland, the fir often acquires a great size, the climate being well saistive it. In England, it is chiefly valued as a screen or nurse to other trees. Dense forests of it over the mountainous tracts of Northern Europe, the timber of which, with its resinous product, tal. Pitch, and turpernting, forms the great staple of many of the Baltic states. The finest be Norwegian: that shipped from Memel. Rica, and Dautzie is inferior to it, though still good.

The Common or Whith Larch (P. Larix), a native of Switzerland, Russia, and Siberia, grow very erect, with drooping branches, gradually dminishing from the base, and giving it a pyssible form. No tree has received greater attention in modern times from the British planter. It was introduced into Scotland by Lord Kames in 1734; many millions were afterwards planted so be Atholl estates; and it is now extensively cultivated upon barren exposed land thoughout Be.

introduced into Scotland by Lord Kames in 1734; many millions were afterwards planted on the Atholi estates; and it is mow extensively cultivated upon barren exposed land throughout fletain. It grows rapidly, and produces timber of great excellence, both for domestic purposs as shipbuilding; it is equally good throughout its thickness, possessing no sap-wood. The lard also yields "Venice turpentine," and its bark is nearly as valuable as that of the cak.

THE NORWAY SPRUCE FIR (P. Abica), which attains a height of 150 feet, constitutes, with lard, the greatest proportion of the vest woods of Norway and Sweden. It is inferior to larch, though durable and of a fine even grain. In the market it is called white or Christiania deal. The ure attains a large size on cold damp clays, situated on declivities.

THE BLACK OF RED SPRUCE FIR (P. Nigar or Rubra) grows in the most inclement regions of N. America, especially in swampy valleys having a deep black soil. Its timber—strong light and elastic—is of great value. It is employed for the yards of ships, and, in districts where also scarce, also for their knees; though apt to split, floors are also occasionally laid with it. The White Spruce (P. Alba), often found along with it in America, is smaller, and yields izkner timber.

THE WEYMOUTH OF AMERICAN WHITE PINE (P. Strobus), with an erect and lofty trunk.

The Weymouth of American White Pine (P. Strobus), with an erect and lofty trunk, is a native of Canada and of the more northern districts of America. It grows very fast in shelters situations and moderately moist sandy soils; and produces the clean, white, soft, but perisably timber, called in America. 'Pine," largely exported in the form of deals both to Europe and the West Indies. It is also much used in shipbuilding.

The Yellow Pine (P. Mitis) is a fine tree, inhabiting the pine forcests of North America, yielding timber of great value both for domestic and naval architecture, provided the sap-word's removed. In Britain it is regarded as very durable, and in America it ranks next to The Southern Pine (P. Australis or palustria), the best species in the New World. This trunk from 15 to 18 inches in diameter for 2-3ds of its length. It produces light, clear, and durble timber, which is extensively used in shipbuilding, especially for masts; also admanded of the chief other species are the Cedar [Cedar]: the Red Pine (P. Resinosa) of Canada, yi-ding a fine-grained strong durable wood of a close texture: the Corsican Pine (P. Largolo, a noble tree of S. Europe, extensively used by the French in shipbuilding; and the Silver Fir (P. Pice), largoly grown in the kingdom of Naples. The Hemlock Spruce Fir of N. America yields wood of little value; but a great deal of the essence of spruce is obtained from its shoots, and its bark is exceedingly valuable. [Timber.]

APPLE, the well-known succulent fruit of a tropical plant (Ananassa digenous to America and the W. Indies, but commonly reared in hot-l pots in Britain. It is the most luscious fruit produced in this kingdom, noble appearance has always rendered it a special object of horticultural In England it has been obtained of a size weighing 14 lbs. In its

state it is inferior; and except perhaps the Burmese pines, the most pecimens are the produce of this country.

ROOT. [SpigeLia].

Fr. Epingles. Ger. Stecknadeln) are made on a great scale at Birminge some manufacturers employ several hundred persons in the fabrication tle instruments; they are also largely produced at Warrington, Sheffield, r, and London. Of late several beautiful inventions have been successoyed to make pins almost entirely by machinery. The number daily
uls country for home use and exportation is estimated by Dr Ure at fifteen

a British measure equal ath part of a gallon. [Measures.]
a wine measure varying in different places. [Measures.] Wine.]
LAY, a very plastic and tenacious kind of clay, of a grayish or yellowcolour, found near Poole in Dorsetshire, in the Isle of Purbeck, and other

conour, found near roote in Dorsetsnire, in the 1816 of Purbeck, and other is manufactured into tobacco-pipes; and is besides used as the basis of sware pottery, as well as a detergent by scourers of cloth.

CHIO NUTS (Fr. Pistaches. Ger. Pistachen. It. Pistacchi, Fastucchi, e dessert and for confections, are the fruit of a small tree (Pistacia vera) s to Syria and Persia, but now naturalized in the S. of Europe. They ately large, of a red or pink colour, and contain a greenish kernel, having is sweet, unctuous taste, resembling that of almonds. They are imported in from Turkey. France, Sicily and other places.

in from Turkey, France, Sicily, and other places.

LE, a Spanish gold coin, equal th of the Doubloon.

, a substance made by melting coarse hard resin with a portion of tar, one-half; but the quantity is increased or lessened according to the con-

f the latter.

BLENDE, a ponderous metalliferous ore, of a blackish colour, much varcclain painters. Localities—Saxony, Bohemia, Hungary, and Cornwall.
10 name given to a box kept at the British mint, in which a small sample
11 ns struck are deposited, in order to be assayed and compared with a
12 preserved in the Exchequer. This operation, called the "Trial of the
13 preserved in presence of certain members of the Privy Council, the officers it, and a jury of the Goldsmiths' Company. An account of this ancient will be found in Ruding's "Annals of the Coinage." It now usually e on the appointment of a new master of the mint before his predecessor discharge.

E, a species of flounder (Platessa vulgaris) taken in abundance on the Britain and Ireland. It spawns in February or March; and is in the tion for the table at the end of May.

E, a British forest tree (Platinus), admired for its beauty; but of little

ept for fuel.

IAIN, a delicious fruit, yielded by the Musa sapientum, a plant about feet in height, found in most tropical countries. It closely resembles to the property of a nale vellow colour, about a foot a; is at first green, but when ripe of a pale yellow colour, about a foot nearly two inches in diameter. In favourable situations, however, found of nearly a foot in circumference, with a length of seven or eight; ch sometimes contains from 160 to 180, and weighs from 66 to 88 lbs. rally cut when unripe; and after being skinned is roasted and served up

It is also used for fattening domestic animals. [BANANA].

1A, a green, semi-transparent calcedony, having a dark tiut, which is a coloured by chlorite. It is found chiefly in India, and is brought to ry in the shape of beads and other ornaments; occasionally specimens

ry in the snape of occasions and sample among the ruins of Rouse Ayres.]

LA, REPUBLIC. [Buenos Ayres.]

AND PLATED WARES. Plate is a term applied to gold and silver nto furniture or ornaments. Plated wares are articles made, in imitation of base metal. coated over with gold or silver. The golde preceding, of base metal, coated over with gold or silver. The gold-ade is carried on in London, and, though to an inferior extent, in Bir-Dublin, Edinburgh, Glasgow, and Liverpool. Silver and silver-plated

goods are made chiefly in London, Birmingham, and Sheffield. The quantity of gold an I silver articles manufactured in the United Kingdom is considerable; but beyond the produce of the duties, mentioned below, we possess no data for computing its amount. The value of plated wares annually consumed has been estiman, I so high as al Dulland,—this department having derived great advantage from the perfection of the machinery now used in this country for rolling metals; while it has no doubt likewise received encouragement from the heavy duties inwhile it has no doubt intervier received encouragement from the heavy dated warp-set ion gold and silver articles. The declared value of the plate, plated warp, jewellery, and watches, exported from the United Kingdom, in the years 1836, i.e., and 1740, amounted respectively to £240,584, £274,305, and £204,477; sent chiefly to India, the colories, and the United States.

## ASSAY REGULATIONS, LICENSES, DUTIES, AND DRAWBACKS.

must be fitteriner as if 11 on 2 dwis, or 3 ths, the reverse similard, or of 11 on 10 dwis; but the letter, called "new sterling," is seldom used.

CARAT. C. 18. A service of the storage, is senon used.

A. mild at least articles of the money standard are marked with the filleway devices: in England a 1. m. in Sectiand a thistie, and in England a figure of Hebraria. The gold standard of a mark is in Albitic mark a with the number of a rate in the measuring with the nigure of Britannia.

Personnia of all standards capable of bearing a starty are a so marked with the maker's initials, the arms and a leaves of the assay office, and a letter of heart a the year. The device of the Goldsmiths (16%). Until no is a leopard's head; of the Assay Othic, Eliminatar, an ambor; of Sheffeld a crown; of Nowastle, three castles; of Public, a harp and crown; of Edinburgh, a castler and of Glassiew, a tree with a bell and fish. The other used by the Goldsmiths' Company in the stream of th of rates the year by beginning the alphabet in May 17.5. and neck tring on to 20 letters progressively, chality and artism into with U.—The first 20 years

day Real than of Marks.—Articles of chains, necklaces, beads, lockets, fligree work, plant set be father now so f22 carats, or gifts, shirt buckles or brooches, stamped medis, and that may standard or f 18 carats; the latter spouts to china, choose, or carthouver tapols, being red thirdly f rwatches and rings. Silver of any weight whatever; tippings, swages, or shirt buckles or brooches, stamped medals, and spruts to china, stone, or eartheware teapois, of any weight whatever; tippings, swages, or mounts, not weighting 10 dwia, of allver each, and not being needs or collars for cases, cruets, or glasses appertaining to any sort of stands or frames; wares of silver, not weight 5 dwia, each: this exemption is not to inches neeks, collars, and tops of castors, cruets, or classes appertaining to any sort of stands or frames, buttons to be affixed to or set on any waring apparel, soild silver buttons and salt studs, not having a bizelled edge soldered on wrought seals, blank seals, and bottle tickes, shoe classe, patch boxes, and spoons, and index tea spoons, ten strainers, caddy ladles, backles, and pieces of garnish, cabinets, knile cases to and pieces of garnish, cabinets, knife cases, to chests, bridle stands or frames. (52 Geo. III. 6 50; 55 Geo III. c. 185; 1 Geo. IV. c. 14; 6 & 7 Wm. IV. c. 69.)
In Ireland the duty, formerly is per oz. on both

gold and silver p.ate, was raised in 1842 (Oct. 16) to the same rates as in Britain.

On the exportation of Irish plate to British a countervailing duty of 16s. per oz. was formely payable on gold, and 6d, per oz. on silver; excludent drawbacks being allowed on the exportation of British plate to Ireland; but these are now abolished.

If ## are involving on to 2 deterrs progressively, country rad a funitive with U. The first 50 years as and drawbacks being allowed on the exposition of Pritish plate to Ireland; but these are considered May 1806, by small Remain characters in the first 50 years and 1836, by old English plants of the manner of the which a duty is paid, an impression of Pritish plate to Ireland; but these are considered for the produce of the stampduties on plate with the produce of the stampduties on plate in Rev. 288,730; 1820, 281,646; and not not produce of the stampduties on plate with the produce of the stampduties on plate and the custom-house; though in Ledda, the drawback is payable at Goldsmiths Hall grow of the produce of the stampduties of the produce of the stampduties of the master of the vessel, and on the back that the plate of the master of the vessel, and on the back that the plate of the consigner; describing the kinds and quantities of plate so shipped, together with the same of the consigner. If the ship be lost, or runn and silver, is 64, per z. Eromptone, gold not considered.

PLATINUM, a metal of a colour between steel-gray and silver-white. Sp. gr-

PLATINUM, a metal of a colour between steel-gray and silver-white. Sp. gr 213. It is very hard, and possesses great malleability and ductility. It may be beaten into fine leaves, and drawn into wire not exceeding 1-2000ths of an inchin diameter. When about 1-13th of an inch thick it sustains a weight of 270 lbs. This metal is extremely difficult of fusion; but it has the property of being united by ucc. ting either one piece to another, or with iron and steel. This property admits of useful applications in the arts; wires may be joined so as to form rings and chains; and, with a view to economy, platinum may be attached to iron or steel for many scientific purposes. The perfection with which vessels of platinum resist the action of heat and air, of most of the acids, and of sulphur and mercury, renders them peculiarly valuable in many chemical applications; and, notwithstanding the

high value of the metal, which is worth between four and five times its weight of silver, it is now much employed for crucibles, retorts for the distillation of sulburic acid, mirrors for reflecting telescopes, and also by gunsmiths. In Russia is made into coins.

Platinum was discovered about 1741; but it attracted little notice until the mode of purifying it and rendering it malleable was discovered by Dr Wollaston. It is and in the metallic state in Brazil and Peru; in Antioquia in South America; in Estremadura in Spain; and lately in considerable quantities in the Uralian Mountains. The general appearance of it in the rough state in which it is imported is that of small grains or scales, darker than silver, and extremely heavy. PLEDGE. [Pawn.]

PLUM, the well-known fruit of a tree (Prunus domestica), indigenous to the greater part of the northern hemisphere. Of this fruit no fewer than 274 varieties are enumerated in the Catalogue of the Horticultural Society. Dried plums form

are artifice of commerce under the name of prunes and prunelloes. They are largely imported into this country, especially from France. The timber of the plum-tree is close and strong; and the bark may be used in dyeing yellow.

PLUMBAGO, on BLACK LEAD, is the well-known opaque blackish-gray gistening substance used in the manufacture of pencils, for which purpose the best is that procured near Borrowdale in Cumberland. [PENCIL MANUFACTURE.] An inferior soft kind is imported from the East Indies. Plumbago is also employed for making carcibles in compositions for mysteling into from yesting and for

for making crucibles, in compositions for protecting iron from rusting, and for diminishing friction in machinery.

POLACCA, a vessel with three poles or masts, each of one piece, so that the tespesils, on being lowered, can slide down without interruption. This form of rig eriginated in the suddenness and frequency of squalls in the Mediterranean, where alone vessels of this kind are used.

POLICY OF INSURANCE is the written instrument under which the con-

**tract of insurance** is effected.

IN MARINE INSURANCE, there are two descriptions of policy—open, and valued. In the former, the pecuniary amount of the interest insured is not stated, but remains to be afterwards adjusted. In the latter, a value is set on the interest insured, and being assented to by the underwriter, it is presumed to be the real value, and to be the sum payable in case of loss. A nominal valuation, however, will not be sanctioned as a cover to a wager or a fraudulent transaction; and if the insured be found to have designedly over-valued his interest, he will not recover even for the loss actually sustained. The amount which should be covered by a valued policy, is the real value of the ship, or the prime-cost of the goods, as the case may be, at the time of effecting the policy, together with the amount of the premiums and other expenses of insurance. The provisions of the 19th Geo. II. c. 37, which prohibit wager-policies, are satisfied if there be an interest, however inadequate to the value put upon it; and it appears to be the general principle that, except where there is fraud, such value is the final adjustment between the parties in the case of total loss. In the case of partial loss, there is no difference between a valued and an open policy. Before a policy is effected, the terms on which the underwriters will subscribe it are, at Lloyd's, generally noted on a "slip," which is signed by their initials. It has been decided that, unless it be stamped, this document cannot be received in evidence to contradict the policy, and it does not appear what stamp would be applicable. (Park, 347.) By statute, 11 Geo. I. c. 30, § 44, when an insurance is effected, a policy must be made out within three days, under penalty of £100. The usual form of the policy, as kept up by the old exclusive companies, a natiquated and cumbersome; but, with these disadvantages, it is supposed to have in its favour the conventional meaning which usage and a course of decisions have given to its terms. The following is the form: there is fraud, such value is the final adjustment between the parties in the case of

# " In the Name of God. Amen.

"A B, as well in his own name, as for and in the name and names of all and every other persons or persons to whom the same doth, may, or shall appertain, in part or in all, doth make assurance, and cause himself, and them, and every of them, to be insured, lost or not lost, as and from Upon any kind of goods and merchandises, and also upon the body, tackles, apparel, ordnance, munition, artillery, boat, and other furniture of and in the good ship or vessel, called the whereof is master, under God, for this present voyage, E T, or whoseover else shall go for master in the same ship, or by whatsoever other name or names the same ship, or the master thereof, is or shall be named or called; beginning the adventure upon the said shop, and so shall continue and endure during her abode there, upon the said ship, &c. And further, until the said ship, with all her ordnance,

tackle, apparel, &c., and goods and merchandises whatsoever, shall be arrived at upon the mid ship, &c., until she hath moored at anchor twaity-feer hours in good safety: and upon the goods and merchandises until the mane be there is charged and safety landed. And it shall be lawful for the said ship, &c., in this voyage, to proceed and sail to, and touch and stay at, any ports or places whatsoever, without prejudice to this insurance. The said ship, and goods and searchandises, &c., for so much as concerns the assureds, by agreement between the assureds and assurens in this poler, are and shall be valued at a Touching the adventures and perils which we the assurers are contented to bear, and do take upon us in this voyage: they are of the sass, sen of war, fire, enemies, pirates, rovers, thieves, jettisons, letters of mart and counter mart, surprins, takings at sea, arrests, restraints, and detainments of all kings, princes, and people, of what is tion, condition, or quality soever, barratry of the master and mariners, and of all other perils, losses, and misfortunes that have or shall come to the hurt, detriment, or damage, of the said goods and merchandises, and ship, &c., or any part thereof. And in case of any loss or stidentine, it shall be lawful to the assureds, their factors, servants, and assigns, to sus, labour, said travel for, in and about the defence, safeguard, and recovery of the said goods, and merchandises, and ship, &c., or any part thereof, without prejudice to this insurance; to the charges where, we the assurers will contribute each one according to the rate and quantity of his sum sheets as sured. And it is agreed by us the insurers, that this writing or policy of assurance is the charges where a much force and effect as the surest writing or policy of assurance; to the charges where a much force and effect as the surest writing or policy of assurance heretofore made in Lussien Street, or in the Royal Exchange, or elsewhere in London. And so we the assurance shall be of a much force and e

It is usual to add the following provision as to liability for average losses in the case of certain destructible commodities :-

"N.B.—Corn, fish, salt, fruit, flour, and seed, are warranted free from average, unless guars, or the ship be stranded.—Sugar, tobacco, hemp, flax, hides, and skins, are warranted free few average, under £3 per cent.—And all other goods, also the ship and freight, are warranted few from average, under £3 per cent. unless general, or the ship be stranded."

The requisites of a policy are generally divided into nine, which are,—
1st, The Name of the Insured.—By 28 Geo. III. c. 56, policies without the name
or firm of the parties interested, or of the consigner or consignee, or of the perse residing in Great Britain receiving the order for or effecting the policy, or of the person giving directions to effect the same, are null. Where the persons interests were designed "The Trustees of Messrs Keighley, Ferguson, and Co.," the requisites were considered as complied with (1 Camp. 538).

2d, The Name of the Ship and of the Master.—A material misunderstanding in this respect will visite the contract; but to meet the effect of a magnification.

2d, The Name of the Ship and of the Master.—A material misunderstanding a this respect will vitiate the contract; but to meet the effect of a mere mistaka is usual to say, "or by whatsoever other name or names the same ship or the mater thereof is or shall be named or called;" and where there is no mistake as to identity, these expressions will protect the policy. If a merchant cause these everal parcels of goods to be insured for three different ships, and find it conveient to load the whole in one, it is held that he can only recover in the event of a loss for the amount nominally insured on board that vessel. It is a long-established practice to insure upon goods "on board any ship or ships," from a particular port; but it is said that this vague definition ought not to be adopted where the ship is known, as it " seems to amount to a representation, that the party effecting the insurance does not know in what ship the goods are to be brought." (Merthe insurance does not know in what ship the goods are to be brought." (Mershall, 321, 322.)
3d, The Subject-matter insured.—It is not necessary minutely to describe the

property, farther than to the effect of exactly identifying it, and letting the under-writer know his risk. The usage of trade is consulted as a clue to the import of expressions which may not have a distinct meaning of their own, but will not be allowed to contradict what is clearly expressed. The word "goods" will be held to include an ordinary cargo, stowed away in the proper manner, but not goods lashed on deck (unless they be such as it is proper and usual so to bestow, as viriol, nor the captain's clothes and the ship's provisions. Where the interest is of the nature of a factor's lien, or of that description, it will be covered by a policy of goods;" but freight must be specially insured by name. Money, jewels, and bullion may be insured as goods, if they are part of the cargo, and not on the persons of passengers.

sons of passengers.

4th, The Commencement and Termination of the Voyage, and the consequent Duration of the Risk.—If a blank be left for the port of departure, or for that of destination, the policy will be void from uncertainty. It is said, however, that as omission as to time, when the risk is measured by the time, will merely have the effect of making it commence with the execution of the policy. The expression at and from the ship's loading port," covers loss sustained before departure, unPOL 537 POL

less there be undue delay; to cover which the expression " in port" is considered necessary. Though the commencement and termination of the risk be distinctly expressed, if there is any thing in the terms calculated to deceive the underwriter expressed, if there is any thing in the terms calculated to deceive the underwriter as to those of the voyage, the insured will not recover; as, where a ship and goods were insured "at and from the coast of Brazil to the Cape of Good Hope, beginning the adventure on the goods, from the loading thereof on the coast of Brazil, and upon the ship in the same manner," and the goods were taken on board at the Cape, and carried to the coast of Brazil, where they were not unloaded, the risk was found not to have attached. (Robertson v. French, 4 East, 130.) The risk was in fact here described as commencing with the voyage, whereas it commenced during the voyage. Insurance from several ports of departure does not cover a voyage from one to another. The insurance on goods is generally limited till the time when they are "discharged and safely landed;" and these operations must be conducted without undue delay. The underwriter is liable if the loss happen after transshipment into shallops, lighters, droghers, or launches, unless they be these of the insurance. those of the insured.

5th, The Perils insured against .- These must be distinctly enumerated; and they are described in general expressions, well understood in practice, from their long and unvarying application. It is usual to insert the words, "lost or not lost," by which the insurer takes upon himself the loss which may have already

happened,—a term said to be peculiar to English insurances.

6th, The Premium or Consideration.—This is always expressed as received, and so the engagements are entirely on one side, namely, that of the underwriter. In practice, however, the premium is not paid to the underwriter, but stands in account

between him and the broker. [BROKER.]

7th, The common Memorandum, as given above, inserted to protect the underwriter from small losses on peri-liable commodities. In that form, an exception may be observed, of the ship being "stranded." This has been found to be "a condition;" so that if stranding take place, the insured is admitted to prove all his partial loss, whether directly occasioned by the stranding or not. On this being decided, in 1754 (Contillon v. London A. C., Marshall, 216-225), the London and Royal Exchange Companies left the alternative of "stranded" out of their policies. Where there is no stranding, there is no recovery for the articles enumerated in the memorandum, unless the loss be total; and so it was found where a cargo of fruit, having been captured and recaptured, was brought to the port of destination damaged 80 per cent. by the delay. (Park, 185.)

8th, The Date and Subscription.—It is the practice at Lloyd's not to insert the

date in the body of the deed, but for each underwriter to attach it to his sub-

9th, The Stamp.—This is regulated by 55 Geo. III. c. 184, amended by 3 & 4 Wm. IV. c. 23. A policy cannot legally be stamped after it is executed; but, by 9 Geo. IV. c. 49, policies of mutual insurance, by which persons undertake to insure one another, may be fortified with additional stamps, if not underwritten to an amount exceeding that covered by the former ones. By 35 Gco. III. c. 63, § 13, the stamp laws do not extend "to prohibit the making of any alteration which may lawfully be made in the terms and conditions of any policy of insurance duly stamped, after the same shall have been underwritten, or to require any additional stamp-duty by reason of such alteration, so that such alteration be made before notice of the determination of the risk originally insured, and so that the thing insured shall remain the property of the same persons, and so that such alteration shall not prolong the term insured beyond the period allowed by this act, and so that no additional or further sum shall be insured by means of such alteration." This clause is liberally interpreted in the case of correction of mistakes, or improvement of definitions, provided the thing originally intended to be insured be not altered. An extension of the time of sailing, and a waiver of the warranty of sea-worthiness, do not require a new stamp, nor does the alteration of a voyage "from Stockholm to Swinemunde," to one from Stockholm "to Swinemunde, Konigsberg, or Memel;" nor of a risk "at and from Liverpool to Quebee," to one "from Liverpool to St John's, New Brunswick." But the terms of the original policy cannot be so altered by any memorandum as to bring it into a class requiring a higher duty, without affixing the stamp thereby required (Smith's Mercantile L., 302). The regulations for returning spoiled stamps will be found in 54 Geo. 111. c. 133.

(Park on Insurance. Marshall on Insurance. Smith's Mercantile L., 268-334.)
For Insurance against Fire, the policy, after reciting the receipt of the premium, generally bears that the insurers "covenant and agree, from a day named,

and unto and inclusive of another day named, and so long as the insured continues to pay the premium, that the funds of the company shall be liable to make good to pay the premium, that the funds of the company shall be liable to make good any such loss as may happen by fire (except it be occasioned by any invasion, foreign enemy, civil commotion, or any military or usurped power)," to the property specified. The terms should express a covenant or agreement, such as may found a clear right of action against the parties, or those they represent, for an order or direction to pay merely founds an equitable claim. It is usual to introduce the scale of premiums applicable to the different risks by indorsement on the policy, referring to them so as to make them part of the contract. The policy must accrately describe the premises, and give the name of the insured. There is no such distinction as that of valued and onen policies, the loss being in the name! distinction as that of valued and open policies, the loss being in the usual case reonstructed, but not measured. An Average clause, however, is now not of uncommon occurrence, by which, when the property is of greater value than the amount issured, the insured recovers, in the case of a partial loss, a sum bearing that properties to the loss, which the sum covered by the insurance bears to the value of the property. Thus, if the property be worth £1000, and the amount insured be £104. property. Thus, if the property be worth £1000, and the amount insured be £100, if a loss be caused to the extent of the £100, £10 only is recovered. By 9 Ges IV.c. 13, § 1, where the insurance covers two detached buildings, or goods contained in detached buildings, so separated as to create a plurality of risks, a distinct sum must be insured upon each, with an exception in favour of implements and stock upon one farm. A policy of insurance is assignable at any time before a loss, to any one to whom the interest insured may have passed. The offices generally give notice upon the policy that "it shall be of no force if assigned, unless such assignant be allowed by an entire if the office of th ment be allowed by an entry in the books of the office, or indorsed on the policy? and "even without this provision, upon the general principles of law, it is very questionable whether the holder could have any legal demand against the insures without notice to them" (Ellis, 70). By 55 Geo. III. c. 184, the stamp-duty is la for each policy, and 3s. a-year for every £100. Public hospitals, and (by 3 & 4 Wm. IV. c. 23, § 5) agricultural produce, farm-stocking, and implements of behandry, are exempt. (Ellis on Fire and Life Insurance.) [Insurance, Fire.] In Life Insurance, the policy generally bears that a certain sum is payable at a certain time after the death of the person insured, should he die within the year, within any succeeding year in which he has duly paid the premium; on the precedent condition that he is at the time of the contract of a certain specified age and habt of body, as contained in a separate declaration by the insured. There are generally certain restrictions on the conduct of the insured. A policy of insurance is ment be allowed by an entry in the books of the office, or indorsed on the policy;

rally certain restrictions on the conduct of the insured. A policy of insurance is assignable; but in terms of the act 14 Geo. III. c. 48, prohibiting wager insurance, the assignee must have an interest [but see Insurance on Lives]. A policy of a creditor falls if the debt be in any manner paid. An assignment of a policy by the debtor on his own life is a preferable security. "It may be considered as the law," says Mr Ellis, (p. 144), "that the assignment of a policy of insurance upon a life will not take it out of the order and disposition of the assignor, within the meaning the bankrupt laws (and probably also of an insolvent under the insolvent act) unless notice of the assignment be given to the insurers before the bankruptcy, and that the policy, in defect of notice, will vest in the assignees, notwithstanding the assignment." (Ellis on Fire and Life Insurance. Blayney on Life Assurance.)

1'OMEGRANATES (Fr. Grenades. It. Granati. Por. Romaas. Sp. Granades)

are the produce of a low tree, the Punica granatum, common in the warmer parts of the temperate zone. This fruit when ripe is about the size of an orange, is Covered with a hard light brown rind, and contains a reddish, seedy, refreshing put Promegranates are imported into Britain from the W. Indies and S. of Europe 100D, a Russian weight equal 163 kilogrammes, or 36 lbs. avoird. nearly.

POPLAR, a fast-growing tree (Populus) common in the northern hemisphere, of which there are about 15 species, all delighting in moist situations. The wood of the forest species, chiefly the common gray, abele or white, black, Lombardy, aspen, and Canadian, are used in the manufacture of domestic utensils; that of the abele, largely cultivated by the Dutch, is also useful for water-works, laths, and

the abele, largely cultivated by the Dutch, is also useful for water-works, is also packing-cases; but upon the whole the timber is of little value.

PORTS. [UNITED KINGDOM OF GREAT BRITAIN AND IRELAND.]

PORTUGAL lies between lat. 37° and 42° N., and long. 6° and 10° W.; and is bounded N. and E. by Spain, and S. and W. by the Atlantic. Divisions,—Trasos-Montes, Entre Douro e Minho, Beira, Alentejo, Estremadura, and Algare. Area, 36,500 sq. miles. Population in 1838, 3,550,000. Government, a hereditary monarchy, with two chambers, both elected by the people.

Portugal is not separated by any natural boundaries from Spain, which in separal aport is

Portugal is not separated by any natural boundaries from Spain, which in general aspect is

les: the mountains are chiefly prolongations of the Astorga, Castilian, and Toledo chains, she running from N. E. to B. W., but throwing off numerous branches; while again, the all rivers.,—as the Douro and the Tagus, flowing E., and the Guadiana S.,—are merely the alrivers,—as the Douro and the Tagus, flowing E., and the Guadiana S.,—are merely the islons of Spanish streams. There are only two extensive plains; one, the plain of Alentelo, so Tagus, the other S. of the Douro; but there are numerous fertile valleys between the lass. The climate varies much in different places: on the coast it is very warm, especially 3. of Cape Roca; and some parts of Alentejo are so arid as to be uninhabitable, from the rand badness of the water; yet there are abundance of rich tracts in other districts, to the itons of which considerable variety is given by the difference of elevation and of latitude. he long-continued imbeedlity of the government, joined to the power as well as profligacy of less and clergy, and the indolence of the people, have sunk the industrial arts in Portugal ann in almost any other European state. The events connected with the late war laid the ion of a new order of things; and a constitutional government has been established, by sudal rights and monastic institutions have been abolished, an equal system of taxation ced, and the country placed on the road to improvement. Still, this is of too recent accomment to have produced much effect on the wealth and habits of the people; want of capital, and crime, are yet conspicuous, especially in the central and southern provinces; and in most tof disgraceful wonder in the midst of the 19th century."

The child productions are—on the high grounds, wheat, oats, barley, flax, and hemp; in mer districts, vines and maize; and on the low grounds, rice; while in the sheltered valleys is and central parts, oranges and lemons are produced, and the olive and other fruits are n various places. The live-stock are principally goats, hogs, and sheep; the last mostly and ce

sumption of Portuguese wines in return for a similar preference to our manufactures. The sten established have undergone several changes; but the deep-rooted taste for port in has preserved the trade as great as ever.

aports to the United Kingdom, besides wine, annually embrace about 100,000 packages of and lemons, from 50,000 to 60,000 cwts. cork-bark; also olive-oil, sheep's wool, sumach, as, figs and other fruits, and small quantities of tailow, brandy, and other articles. The value of British produce and manufactures annually sent to Portugal averaged in the five iding 1833, £1,127,664, and in the five years ending 1840 £1,115,463, being thus nearly; a about two-thirds consist of cotton goods; the rost chirfy of woollens, linens, iron and re, Irish butter, cheese, coals, machinery, and paints: a considerable portion of the British roundsctures are afterwards smuggled into Spain. The imports from the United Kingdom include a considerable quantity of tobacco, shellac, indigo, quicksilver, and other foreign from the British N. A merican colonies, nearly 300,000 quintals of dried cod are anmoported, the returns for which are partly made in salt from 8 Ubes.

Electronic with which Portugal chefity trades are, Brazil, from whence tropical produce ed in exchange for wine, brandy, and other articles; the several nations in the N. of Europe; ruguese colonies of the Mindeiras, Cape de Verde Islands, Angola, and Mozambique in Goa, and Macao, which, however, are aimost all declining places; and the United States. as isst-mentioned corn used to be regularly imported, but sufficient is now grown for the ption; recently, indeed, a little has been exported. The total exports from Portugal may nated at about £2,000,000; and the imports at nearly the same. The foreign trade is in the hands of foreigners, chiefly English, resident in Lisbon and Oporto.

a—Libbon, the capital, lies on the right bank of the Tagus, 10 miles from its mouth, in lat. 41° 8° N., long. 8° 37′ W., 170 miles babon. The wine the river extends into a ba

practicable for vessels drawing more than 16 feet, is still well adapted for trade; in front of the town it is sufficiently deep for pretty large vessels, while brigs and anualier craft can lie close to the quay; and it is navigable by barges or boats for about 100 miles. Pop. 70,000. On the opposite sit of the river, between the suburbs of Villa-nova and Gaya, there are immense values or 'bogs,' where the wine is kept. Port-wine is here the great staple, but the exports of fruit are also considerable. From 30,000 to 90,000 tons of shipping enter annually, of which fully one-bourk are British. Both Lisbon and Oporto have a regular steam communication with England.

The other ports are Caminha, Viano, Villa do Conde, Aveira, Figueira, Setulai or St Use, at the W. coast, and Faro and Villa Nova de Portimao in Algarve.

#### MEASURES, MONEY, FINANCES, &c.

Measures and Weights.—The palmo (craveiro) of 8 inches = 8.62 Imp. inches; the pe or foot = 1½ palmo; the vara = 5 palmos = 43.11 mp. inches; the covado, nominally equal 3 almos, is commonly 24? Portuguese inches, or 50 Tmp. inches; the braça is 10 palmos. The 70 Tmp. inches; the braça is 10 palmos. The 70 Tmp. inches; the braça is 10 palmos. The 70 Tmp. inches; the braça is 10 palmos. The 70 Tmp. inches; the braça is 10 palmos. The 70 Tmp. inches; the braca is 10 palmos. The 70 Tmp. inches; the braca is 10 palmos. The 70 Tmp. inches; the braca is 10 palmos. The 70 Tmp. inches; the braca is 10 palmos. The 70 Tmp. inches; the braca is 10 palmos. The 70 Tmp. inches; the braca is 10 palmos. The 70 Tmp. inches; the property of 3 miles of 4700,000, issues notes payable in special of 700,000, issues notes payable in special of 700,000, issues notes payable in part of 70 Tmp. inches; the palmos 42 Tmp. inches; the revenue amounted to £2,100,000, issues notes payable in part of 70 Tmp. inches; the palmos 43 Tmp. inches; the palmos 44 National Bank, established 1822, with a continuous 45 Tmp. inches; the palmos 44 National Bank, established 1822, with a continuous 45 Tmp. inches; the palmos 45 Tmp.

Measures and Weights.—The palmo (craveiro) of 8 inches = 8.62 lmp. inches; the pe or foot = 1½ palmo; the vara = 5 palmos = 43.11 lmp. inches; the covado, nominally equal 3 palmos, is commonly 24½ Portuguese inches, or 36.67 lmp, inches; the braca is 10 palmos. The Portuguese league (18 to the degree) of 3 miles = 67.59 lmp, yards, or 3 lmp, miles 6½ furlongs. The geira, land measure, = 4640 square varas; 7 geiras = 10 lmp. acres nearly.

The Lisbon almude, liquid measure, of 2 pots, 12 canadas, or 48 quartilhos, = 3.64 lmp, galls, 12 canadas, or 48 quartilhos, = 3.64 lmp, galls, 12 canadas, or 48 quartilhos, = 3.64 lmp, galls, 12 chapter of the second mark; the variations of price upon each being made by a premium per cent.

made by a premium per cent.

Moncy.—Accounts are stated in reis or reas;
and 1000 reas are termed a milrea, which in accounts is denoted thus, 12000. The milrea,
valued in silver from the crusado novo, is worth 56d. sterling. 400 reas = 1 crusado of exchange; a million of reas (1000,2000), are termed a conto.

a million of reas (1000,5000), are termed a conto. The modern coins are:—In gold, the dobraon or ounce of 12800 reas; the half-dobraon, or johanese of 6400 reas; the half-dobraon, or johanese of 6400 reas; the half-escudo of 800 reas; and the crusado velho of 400 reas; which are all minted at the rate of 8 dobraons to the Portuguese mark, nominally 22 carats fine, but seldom above 211 carats:—In silver, the crusado novo of 480 reas, and ½, ½, and ½ rusadoes; the piece of 6 vintems, or 120 reas; the testoon of 5 vintems, or 100 reas; and pieces of 3 and 24 vintems:—In copper, tieces of 40. of 3 and 2½ vintems:—In copper, pieces of 40, 10, 5, 3, and 1½ reas.

In 1835, a new coinage was ordered, making a gold crown of 5000 reas worth £1, 3s. 113d. sterling, and a silver crown or milrea, 563d. sterling.

included in those above mentioned) were assignt in 1825 to Brazii, by whom the interest and saling-fund has been since regularly provided.

A Treaty with Britain, July 3, 1843, poring that the subjects of each of the two powers salin the dominions of the other, enjoy the privileges of "subjects of the most favoured assist; and that there shall be reciprocal liberty of samence and navigation; but without prejudice is the existing regulations respecting the Deer wine-trade, the exportation of salt from \$0 Deep and the exclusive right of the crown of Portugal to farm the sale of ivory, or chill, 30 dd dats. to farm the sale of ivory, orchil, gold de gunpowder, and tobacco, for consumption a

that kingdom. All merchandise, which can be legally imported into either country from the other, in able of that other country, shall pay no higher dues that if the shipments were effected in national vests; if the shipments were effected in national reasels and exports shall be regulated on the same priciple. Farther, British ships are allowed to proceed direct from any port in the British describions to any Portuguese colony, with the produce or manufactures of the United Kingdom of its colonies, except such goods as are probleded or admitted only from Portuguese possessions; and such British ships and goods shall pay so higher dues than are extgible on such golds brought in Portuguese ships, or on the like condition to the countries in Portuguese ships, or on the like conditions are registed by British brought from other countries in Portugues ship. The same rights are conceded by Britain to Portugal; and similar privileges are also mutually granted by the two powers to each other are gard to exports from their colonies. The resets of the two countries respectively shall also be remitted to discharge and lade at different ports in the other, in the same woyage inwards or enwords, as national vessels.

The treaty comprehends various other sipulations, including an agreement to take into consideration the duties now levied upon the gold crown of 5000 reas worth £1, 3s. 112d, ster-ling, and a silver crown or mirea. 563d, sterling, Usance of bills, from London, 30 days sight from Spain, 15 days sight; from France, 60 days; the spain of the subject of a special regular from taly, 3 months date. Days of endure for 10 years, and further, until the end of grace, on inland bills, 15; on foreign bills,

POSTING, or travelling by means of hired horses, is a government monopoly in almost all European countries, except Britain, where it is conducted in a much superior manner, through the competition of private parties; though, owing to taxation, at greater expense. Posting is now, however, less common in this comtry than formerly, owing to the extension of other means of travelling.

POS POS 541

Duties in Britain.—Besides the carriage duty [COACH], every postmaster is required, by the act 2 & 3 Wm. IV. c. 120, to take out yearly a license costing 7s. id., and which expires 31st January. He must also pay 14d, per mile for each horse let for hire; but where the distance is not greater than 8 miles, then 1-3th of the charge for hire, or is. 9h., at hisoption; and in the case of the horse not beringing back any person, and not deviating from the unral read, is. In respect of every horse net or used for any time less than 28 days, 1-3th of the charge for hire; or in lieu thereof, for every day not exceeding 3 days, 2s. 6d.; from 3 to 13 days, 1s. 3d.; above 13 and less than 28 days, 1s. 3d.
Posting carriages must be numbered, and bear the owner's name and residence. The duties are checked by means of tickets left by the hirer or postilion with the turnpike keepers.—an account of which is taken periodically by the excise. The regulations are enforced under penalties.

In 1841, the produce of the post horse duties was £195,134, and of the licenses, £3729.

POST\_OFFICE. The oxigin of this institution may be traced to the special

POST-OFFICE. The origin of this institution may be traced to the special messengers or "nuncii," who, in ancient times and in the middle ages, were employed to convey the public despatches and edicts. At a later period regular couriers were employed, and stations or posts assigned, between which each should pass, handing the papers from the one to the other. In the fifteenth century, regular posts were established in different parts of Europe, the benefit of which was gradually extended to private parties; and public letter offices were opened in France in 1619, and in Britain in 1635. The latter, called a "merchant post," did not prosper; but, in 1649, it was placed on a better footing by the Commonwealth; and, in 1656, further improved by Cromwell. In 1710, a general post-office was established by the act 9 Anne, c. 11, for the United Kingdom and the colonies.

The post-office, however, continued long afterwards a very imperfect institution; the mails were sent by boys on horseback,—a mode attended with delay, danger, and uncertainty; and local and cross-road posts were either still more defective, or altogether wanting. At length, the post having been outstripped, in point of despatch and safety, by the ordinary stage-coaches, it occurred to John Palmer, manager of the Bath theatre, that a great improvement might be made by contracting with the proprietors of coaches for the carriage of the mail, and binding them to perform the journey in a specified time and take a qualifur protection. them to perform the journey in a specified time, and take a guard for protection. His mail-coach plan was submitted, in 1782, to Mr Pitt, by whom it was realously supported. In 1784, notwithstanding much opposition, it was carried into operation on the principal reads, Mr Palmer being, at same time, appointed comptroller-general of the post-office; and the system was thereafter gradually extended, with other improvements in regard to frequent transmission, punctuality,

and speed, to almost all parts of the kingdom.

The safe and speedy conveyance of letters for the benefit of trade, was the primary consideration with the British government on the first establishment of a postoffice; the revenue was held to be of minor importance: this principle is recognised in the preamble of the different postage acts which were passed from the time of the Commonwealth down to the 9th of Queen Anne. In 1710, when ld. was added to several of the previous rates, only 4d. was charged in Britain for distances above 80 miles, and 3d. for shorter distances; and, in 1765, the rates for distances not exceeding 30 miles, were reduced to 1d. and 2d. But, in 1784, on the introduction of Mr Palmer's plan, one object of which was an augmentation of measure the whole representation of the control of the c revenue, the whole were graduated between 2d. and 6d.—rates which, owing to the exigencies of the war, were successively increased in 1797, 1801, 1805, and 1812. In the year last mentioned, the charges on general post letters in Britain were,—for distances not above 15 miles, 4d.; from 15 to 20 miles, 5d.; from 20 to 30, 6d.; 30 to 50, 7d.; 50 to 80, 8d.; 80 to 120, 9d.; 120 to 170, 10d.; 170 to 230, 11d.; 230 to 200, 12d.; and an additional 1d. for each additional 100 miles. These rates were continued until 1839. A single letter was understood to contain a single piece of paper, not exceeding 1 oz. in weight; a second piece, or enclosure, constituted a double letter; beyond, fourfold,—the postages advanced by weight. In Scotland, an additional id. was charged for tolls. In Ireland, the rates were mostly lower.

Between Britain and Ireland, packet rates were charged in addition to their respective inland rates. The post rate in towns was ld., except in the London district, where it was 2d. and 3d., according to distance. The exemptions from postage were, letters "franked" by members of parliament and certain official persons, a privilege coord with the institution of the way office a person of parliament and certain way propersy and privilege coeval with the institution of the post-office; parliamentary papers; and stamped newspapers; the letters of soldiers and sailors, countersigned by their

officer, were charged, after 1795, at a uniform rate of 1d.

In 1709, the gross receipt of the post-office was £111,461, and the net revenue, In 1779, the net revenue was only about £140,000. But after 1784, Mr Palmer's improvements, and the advance of the country, led to a rapid increase; and, in 1803, the gross receipt was £1,372,979, and net revenue, £956,212. In 1815, the gross receipt was £2,323,635; the charges, £704,639, or about 29 per cent on £1,619,196, the not revenue. After 1815, the excessive rates of postage, combined with the greater facilities for evading them afforded through improved means of

with the greater facilities for evading them anorded through improved means of communication, prevented any further augmentation of the revenue, notwithstanding the subsequent increase of the country in wealth and population.

The following tables, abridged from the Parliamentary Report on Post-office Reform, exhibit an estimate of the documents which passed through the office in 1837, the average postage thereon, and the revenue: also an analysis of the cost of management, as prepared for the said Report in 1838:—

RECEIPTS.				CHARGES.		
Description of Letters.	No. of Letters.	Av. Pos- tage.	Gross Revenue.	1. Cost of transit in U. Kingdom :-	£	
Generalpost, inland, above 4d. Do, not above 4d. London local post. Provincial do Packet and ship. Parliaments, franks Official franks Statutes Natutes Natures	46,378,800 5,153,200 11,837,852 8,030,412 71,400,264 3,523,572 4,813,448 2,109,010 77,542 44,500,000 126,423,836	31 21 1 61 231	369,340	Packet service Other payments  2. Cost of P. O. establishments in U. K.  3. Foreign and colonial packets, £31,509; other foreign and colonial charges, superannuation allowances, &£91,738  Total charges.	140,98 107,81 30,38 7,50 307,30 508,07 193,547 608,63	
Unappropriated			2,379,559		1,680,92 2,379,53	

In computing the average rates of postage now stated, multiple letters are included and counted as single; excluding multiple letters, the average postage of inhal letters, instead of 61d. was 61d.

We have furnished these details from their bearing upon the plan of pos reform brought forward in 1837 by Rowland Hill, a gentleman unconnected with the department. He proposed, 1st, a low and uniform rate, instead of the the existing high and variable rates; 2d, increased speed in delivery; and, 3d, new frequent despatch. He also recommended that the postage should be charged by weight, and prepaid, at the rate of ld. for each letter not above } oz.; and he after wards proposed that the prepayment should be by means of stamps, an expedient which he says was suggested to him by Mr Charles Knight. Mr Hill's plan exbraced all inland letters, to the exclusion even of parliamentary and official franks, but it did not include foreign and colonial letters

The principle of a uniform postage is founded on the facts that the cost of dis tributing letters in the United Kingdom consists chiefly in the expenses incurred with reference to their receipt at and delivery from the office; and that the cost of transit along the mail roads is comparatively unimportant, and determined rather by the number of letters carried than the distance. "It is not matter of inference, says Mr Hill, "but matter of fact, that the expense of the post-office is practically the same, whether a letter is going from London to Barnet (11 miles), or from London to Edinburgh (397 miles); the difference is not expressible in the smallest coin we have." The cost of transit from London to Edinburgh, he explained to be only 1-36th of a penny. The fixing of a low rate flowed almost necessarily from the adoption of a uniform rate; it was besides essential to a stoppage of the private conveyance of letters. The post-office was thus to be restored to its ancient footing of an institution whose primary object was public accommodation, not revenue; though the loss of income from the change would, it was thought, be gradually diminished, and perhaps made up, by the increase of correspondence, commercial literary, and domestic, arising from the reduced postage

literary, and domestic, arising from the reduced postage.

A general feeling having been aroused in favour of Mr Hill's plan, it was remitted by the House of Commons to a committee for investigation, in December 1855.

And in 1838, the committee reported, "that the evidence taken before them abundantly proves the present high rates of postage are extremely injurious to all classes;" restricting commerce, art, and science, and the progress of education; circumscribing the operations of institutions for the promotion of religion, morality, and shorter interfering with domestic comfort; suppressing almost entirely the and charity; interfering with domestic comfort; suppressing almost entirely the correspondence of the poor; and impairing habitual respect to the law by escouraging evasions of the post-office statutes. The committee, therefore, recommended increased facilities for correspondence. "Upon the important novelty of

form rate, the committee are of opinion, that that part of the inland postage yance per letter depends more on the number of letters carried than on stance which they are conveyed, the cost being frequently greater for dissorted for miles than for distances of hundreds of miles, the charge, if varied the cost of the number of letters carried than on stance which they are conveyed, the cost being frequently greater for dissorted than for distances of hundreds of miles, the charge, if varied the number of portion to the cost, ought to increase in the inverse ratio of the number of s conveyed; but as it would be difficult, if not impossible, to carry such a tion into practice, and as the actual cost of conveyance (assuming the charged to bear the whole expense of the franked letters and of the newspapers) less than the half of the whole charge, exclusive of tax, the remaining portion ting chiefly in the charges attendant on their receipt at, and delivery from set-office, the committee are of opinion that the nearest practicable approach air system would be to charge a uniform rate of postage between one post-and another, whatever may be their distance; and the committee are further nion, that such an arrangement is highly desirable, not only on account of its set fairness, but because it would tend in a great degree to simplify and mize the business of the post-office." Lastly, the committee reported in favour other parts of Mr Hill's plan, confirming by official data the whole of his agions.

1839, the uniform penny-postage was adopted by parliament. A preparatory snny rate for general post letters was introduced, December 5, 1839, and at time the London district rates were reduced to ld.; the uniform penny rate into operation on 10th January, and stamps on the 6th May 1840.

Ides these changes, considerable improvements have of late been effected in the moy, despatch, and speed of the mails,—the last being chiefly accomplished transmission of letters in all the chief routes in Britain by means of railways. rincipal inland mails are sent from London (except on Sunday) twice a-day, ng and evening, instead of only once, in the evening, as formerly; and Edinard Glasgow are reached in 29 hours. A considerable addition has also made to the number of post-offices in the United Kingdom, which at present at 3000. So that letters are now carried, at an expense convenient to the st, quickly and punctually into every part of the British islands.

• following table shows the financial movement of the post-office in the four

ended January 5, 1842 :-

<b>8</b>	Gross Revenue.	Cost of Manage- ment.	Net Revenue.  Postage charge on the Government Departments.			
-	£ s. d. 2,346,278 0 9½ 2,390,763 10 1½ 1,342,604 5 2 1,495,540 9 0%	£ s. d. 686,768 3 64 756,999 7 4 856,677 0 54 938,168 19 74	£ a. d. 1,659,509 17 22 1,633,764 2 94 483,927 4 82 557,371 9 52	£ s. d. 45,156 0 11 44,277 13 4 90,761 3 2 113,255 15 10	£ s. d. 1,614,353 16 34 1,589,486 9 54 393,166 1 64 444,115 13 74	

net revenue is less than was anticipated by many, chiefly from the increase charges of management, a rise partly due to the additional expenses attendant of conveyance of the mails since the extension of the railway system. Still, suits of the last year show the rate of the letter tax to be 59½ per cent. (the of £557,371, the net revenue, to £938,168,\* the cost of management), or 47½ if extracted with the extra content of the cost of managements. nt., if estimated by the net produce, exclusive of postage paid by government; bees rates are yearly increasing. The utility of the post-office, however, even ource of revenue, is not to be appreciated solely by the amount which it yields by to the state; it must also be viewed as auxiliary to other branches of iblic income; and few can doubt the beneficial influence of Mr Hill's system all departments of industry, and almost every object of national policy

number of letters posted in the first four months of 1842 averaged about 000 a-week in England, 440,000 in Scotland, and 430,000 in Ireland; total, 000 weekly, or about 208,000,000 a-year; being 2\frac{1}{2} fold or 160 per cent. more be number in 1838 (taken at 80,000,000), notwithstanding the great depression to in the interval. Mr Hill estimated the probable augmentation at 5\frac{1}{2} fold,

is does not include the charges of certain packets controlled by the Admiralty, to whose tendence they were removed in 1837, and the expense of which is included in the Navy as, where they are not distinguished. On the other hand, were a strict accounting to be, the post-office would fail to receive credit for the value of the stamps of newspapers dis-f by it, which, taking their number at 44,500,000, as in 1837, would amount to £185,416.

or 420,000,000 letters a-year, but he did not specify the time; and some of the facilities recommended by him have not yet been carried into operation. A striking facilities recommended by him have not yet own carried into operation. A strang circ instance, illustrative of the nature and progress of the measure, noticed in a parliamentary return, is, that the grees revenue in England under the penny ray, in the meanth ending January 5, 1842, was £100,303; and in the same month in 1949, under the formathy rate, not more than £103,923,—an excess of only 3, pr an notwithstanding the great difference in the rates.

In many for ign countries the postage is fixed rather with a view to public accommodation than revenue. This is the case in France, where the charge is by which it a quarter of an cance, however, being only allowed for each single rate. In the United States, the post-office income was not until lately equal to the expenses. But the principle of a uniform rate can be applied with success only in a e mary such as Britain, where, besides high civilisation, there is great density of population, extraordinary facilities for internal communication, and immease as

as widely diffused commerce.

The communication with countries beyond sea has been greatly altered of lite years by the general employment of steam mail-packets with all but very distant places. There is daily intercourse with France, and at frequent intervals with ther parts of the Continent. In 1837, steamers were established between Bonhay and Stor, and letters now reach London from India, by way of Egypt, in 35 days, and sometimes sooner. In 1030, mail steamers were also established by two in Liverpool and N. America, which accomplish the voyage to Halifax in 10 days, and Boston in 12 days; and in 1342 another line of steam-packets opened a mirr rapid communication between England and the W. Indies and S. America.

### STATUTES AND REGULATIONS.

military registrommunication between England and the W. Indies and S. America.

The Post of the Acts, passed between 1710 and conveyed by private ships to parts beyond so, 1571 when he all in brunders but the greater part with the latter post, when the first of the latter post, then the area part with a registromer and the first post of regulating the will assist and with the post of the constitution of the district C. And for the management of the post of the constitution of the district C. And for the military the laws relative form passers per patient the post-offer packs and the A. Ville C. S. A. Ville C. S. A. Ville C. S. A. S. Ville C. S. A. Ville C. S

POTASH (Fr. P. vice. | G.r. Popus de), a term commonly applied to an inpure carbonate of points, obtained by the incineration of wood, harviaing the askes in 1 trobs, first with old and then with hot water, filtering the leg, and evaporating it to dryness in an iron pot. In this state, which is that of the petial of commerce, it still contains some vegetable matter not perfectly incinerated to destroy which it is gut into a cracible, and loquefied to an intense heat. The mened matter is then been light on it in plates, where it har lens, and in this pure sucit is called personal.

Potashes occur in her lire gular mass sor frequents, of a light bluelsh gray colour, somewhat e castic alkaline taste, inodorous, and way deliquese at. For asies are of a whitish colour and pearly lustre, and of considerably peror and in the starte and appearance than the other. These commodities are valued according to their parity, estimated generally by their easy solubility in water, two parts of

sich, according to Mr Brande, should entirely and easily dissolve one part of arl-ash without the aid of heat: the residue, if any, consists of impurities.

Ashes are used in the soap and glass manufactures, bleaching and scouring of ens and woollen cloths, and dyeing; also, when refined, in medicine, surgery, dother arts. But of late years their consumption has been checked by the attitution of soda and the chlorides of lime and soda for many purposes; and importations into Britain, formerly upwards of 200,000 cwts., do not now exid 120,000 cwts., which, excepting a small quantity from Russia, are wholly right from N. America, chiefly Montreal. [Canada.]

POTATO (Fr. Patate. Ger. Kartoffel. Por. Batata. Sp. Patata), "the most press gift of the New World to the Old," appears to have reached the Continent from anish America; though it is said to have been first brought to Britain from Viriaby Raleigh in 1586. It is, however, only within the last 100 years that its tivation has become general. The plant (Solanum tuberosum), valued solely for esculent tuberose roots, has a very wide range of soils and temperature; but 7, light ground is that best adapted for it. The varieties are usually distinguished a the early and the late; the former, except in the vicinity of large towns, raised effy in the garden, the latter in the fields: there are, however, intermediate at the grown and the late; the former of the tubers; those reards are usually used in spring; from 8 to 10 cwts. are required to the acre; and the crop varies on about 5 to 10 tons, according to soil and culture. The roots are taken up in 7 weather, when they are either stored or preserved in heaps or pits covered the arth, as a defence against frost, and to prevent putrefaction. Besides its inary use as human food, the potato is employed in rearing live-stock, and in dislation. Its fecula, wanting gluten, does not undergo the panary fermentation, at may be so mixed with wheat-flour as to produce good bread, and it is applible to other purposes of domestic

se upon rice. The entire reliance of the peasantry of Ireland and India upon scheapest species of food is merely one of many indications that these fertile matries are in an unhealthy state of indigence.

The import duty on potatoes, formerly 2s. per cwt., has been reduced (1842) to making the matries of 2d. per cwt. from foreign countries, and 1d. from the colonies. It is change may perhaps lead to shipments to London from the adjoining parts of the matinent; but it is impossible that a cheap bulky article, raised every where with fairly from the poorest soils, can become an important object of external commerce. POULTRY. The rearing of domestic fowls forms an important branch of rural momy among small farmers and cottagers, especially in the vicinity of large towns.

Surrey, Sussex, Essex, Cambridge, Norfolk, Suffolk, and Berkshire, however, rearing and fattening of poultry for the London market is thought worthy of the matter of the summer of the summ

POUNCE [COME-FINE. SANDARACE.]

20 CND, the inneger of weight in most European countries, seems originally to many been hereved from the Roman pondus, or libra of 12 uncite, though the latter was man must if the pounds now in use, being, according to Paneton, only 71.4 Try grams. In the minitie ages, the weights were rude and variable. It was me if the concessions by King John in the Magna Charta, that there should was me if the discessions by an agreement in the magna charts, that there some be unformary in this respect; and not long afterwards a statute, 51 Henry III, ordinared that in English penny, called the sterling, should weigh 32 dry what grains, that 29 pence should make an ounce, and 12 ounces a pound. At a later period, the number of grains in the penny was reduced to 24, making 5760 grains in the standard pound; which, under the name of Troy weight, was first und at the Mint in 1525, instead of the ancient Moneyer's or Tower pound of 500 grams. The Troy pound has ever since been the English standard, though its use has been confined to the precious metals; the avoirdupois pound of 7000 troy grams having been for several centuries that generally used in commerce. [Con. Managers.]

MASSERS.

POUND LLE & Sp. Libra. It. Lira. Fr. Livre), the ancient money integer in most parts of Europe, was at first a pound weight of silver, from which 20 shilling were coined, or 240 pence. This mode of reckoning, supposed to be of Roma origin, was introduced into modern Europe by Charlemagne, who divided the livre into 20 sous, and each sou into 12 deniers. It was established by William the Conqueror in Engiand, where it has been continued down to the present time, though in almost every other part of Europe it is now superseded by the decimal system. Core. Money, I

PREMIUM LAL Prem PREMIUM Lat. Promium, reward), is justly defined by Dr Johnson to be "something given to invite a loan or a bargain." In commerce, however, the term is not used very consistently. Thus, while the premium on the share of a joint stock company is understood to be the sum given for it above its original value of par, the premium of an insurance is the whole consideration granted by the party

protected under the contract.

PRESCRIPTION, in Scotland, is employed in the sense in which limitation is used in England, viz to express that operation of the lapse of time by which obligations are extinguished or titles protected. There are various kinds of pro-

seriction.

The long prescription, as it is termed, viz. the lapse of 40 years, sweeps away all unimplemented obligations. (Act 1617, c. 12)

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The septembes prescription relieves cautioners after the lapse of seven years from the date of their undertaking. If the cautioner appear on the bond as a principal, he has the benefit of the act only if there be a clause of relief in the bond, or a bond of relief intimated to the creditor. (Act 1695, c. 5.)

The sevennial prescription protects parties from action on bills of exchange and promissory notes, after the lapse of six years from the day of payment. Bailingtes and post bills are excepted. Though the document is thus rendered unavailing. the original debt may still be proved by the writ or oath of the debtor. (12 Gen. III. c. 72, § 38-41; 23 Geo. III. c. 18, § 55.)

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The triennial or three years' prescription applies to tradesmen's accounts and servants' and artificers' wages, and has been stretched to include professional remuneration and the salaries of persons acting as mandatories or agents. In the case of salary or wages the amount due at each term runs a separate prescri-tion. In the case of accounts, the prescription runs from the last article of the account. The presumption on which it proceeds is, that the debt has been paid within the three years; but the creditor retains his right, if he prove by the out of the debtor, or by a document under his hand, that the debt is unpaid. (Act

1579, c. 63.)
PRESENTMENT, in the Law of Bills of Exchange. It is incumbent on the holder of a bill to present it in certain cases for acceptance alone, and in all cases for payment, or for acceptance and payment together. It is necessary that bills pay able a certain period after sight be presented for acceptance, that the point from which

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PRICE, the exchangeable value of any article estimated in money. The price of any commodity is, in the general case, permanently regulated by the quantity a labour and capital expeuded in obtaining it at the original storehouse of nature; in other words, by the cost of production, including, of course, the ordinary or average rate of profit. This is called by Adam Smith the natural price of a commodity. The actual or market price, at any particular time, is influenced by the existing proportion between supply and demand; and is subject, as this proportion raries, to perpetual fluctuations; but the cost of production constitutes, as it were, a centre, to which it has a constant tendency to approach. Whenever it sinks below this point, production, having its expenses no longer repaid, is discontinued, and the supply of commodities diminished, until their value become again sufficient to pay the labour and capital necessary to bring them to market. On the other rand, if the market price should at any time be elevated above the cost of production, labour and capital will, according to the invariable laws of competition, be trawn to the production of the articles which had acquired this extraordinary ralue, and the supply will be increased until their market price fall back to its

The cost of production, however, though in ordinary circumstances, and for any moderate period, nearly stationary, is yet by no means fixed. The invention of sew processes, improvements in skill and machinery, discovery of readier sources of supply, and diminution of expense of transportation, all operate by insensible legrees in lowering the cost of many articles; while an opposite effect will be produced by all those circumstances which cause an increase in the labour of procuring manufacture to diminution of cost: the rudest machinery is of course first imployed; by progressive improvements, to which no limit can be assigned, it is rendered more and more capable of yielding a greater quantity with the same expense; and the competition of capitalists invariably reduces the price of every sommodity to the sum which the least expensive method necessarily requires for

POUNCE. [CUTTLE-FISH. SANDARACH.]

POUND, the integer of weight in most European countries, seems originally to have been derived from the Roman pondus, or libra of 12 uncize, though the latter was less than most of the pounds now in use, being, according to Panetes, only 5174 troy grains. In the middle ages, the weights were rude and variable. It was one of the concessions by King John in the Magna Charta, that there should was one of the concessions by king John in the Magna Charta, that there about be uniformity in this respect; and not long afterwards a statute, 51 Henry III., ordained that an English penny, called the sterling, should weigh 32 dry wheat grains, that 20 pence should make an ounce, and 12 ounces a pound. At a last period, the number of grains in the penny was reduced to 24, making 5760 grains in the standard pound; which, under the name of Troy weight, we take the Mint in 1526, instead of the ancient Moneyer's or Tower pound of 5400 grains. The Troy pound has ever since been the English standard, though its use has been confined to the precious metals; the avoirdupois pound of 7000 try grains having been for several centuries that generally used in commerce. [Coll. Measures.]

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CE, the exchangeable value of any article estimated in money. c.E., the exchangeable value of any article estimated in money. The price commodity is, in the general case, permanently regulated by the quantity or and capital expended in obtaining it at the original storehouse of nature; r words, by the cost of production, including, of course, the ordinary or rate of profit. This is called by Adam Smith the natural price of a com.

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PRI 548 PRI

its prediction. But in agriculture, on the contrary, the natural tendency is to increase it out of these the finest machinery, that is the best soils, are first used; and is contracted atterwards had to inferior soils, requiring greater labour to produce the same supplies. Improvements in cultivation are only a temporary check to this progression for the stimulus which they at the same time communicate to population, and the natural tendency of mankind to increase beyond the means of substitution, is illimately certain, by foreing recourse to poorer lands, to raise prices.

These principles are generally applicable to all commodities which can be obtained in inference. But sometimes particular accidents, sometimes natural covers, and sometimes logislative regulations, keep the market price of many commodities a good deal above the real cost. Thus, choice wines produced only in limited quantities by certain vineyards, curiosities, antiques, and some minerals, possess from their rarity a value altogether independent of the cost of production. Arxim the presences of "secrets in manufactures," of patents for inventions, or of trading monopolies, may, by keeping the market constantly understocked, by never fally supplying the effectual demand, sell their respective commodities mad above the natural price, and raise their emoluments, whether they consist of wages or profit, greatly beyond the natural rate. And the exclusive privileges of constants, statites of apprenticeship, and all those laws which restrain in particular employments the competition to a smaller number than might otherwise go into them, have the same tendency, though in a less degree.

them, have the same tendency, though in a less degree.

"The price of monopoly," Adam Smith remarks, " is upon every occasion the highest that can be get. The natural price, or the price of free competition, on the contrary, is the lowest which can be taken, not upon every occasion indeed but for any considerable time together." (Wealth of Nations, b. i. c. 7). But neither the difference between the two, nor the fluctuations in price of freely produced articles, occasioned by derangements in the balance of supply and demand, are unitorm in degree with the quantities brought to or withheld from market. Thus, if double the usual quantity of goods is brought to market, it does not necessarily follow that the price will all one-half, or that if only one-half the usual quantity is supplied, the price will be raised twofold. The proportional differences of price will in some commodities be less, in others greater; depending chiefly upon whether the article is a luxury or a necessary, of a durable or perishable natur, portable or bulky, of partial or general use, readily or not readily supplied by others; and according to the degree in which these and other qualities are combined. An excess in the importation of ripe oranges, for example, will occasion a much greater competition among sellers, and consequently a greater fall of price, than the same excess in the importation of timber; while, again, the fall of price on the latter will be greater than in the case of an equal excess in the supply of cochineal, silver, gold, or any other portable commodity in universal demand, which

But there is no commodity upon which the effect of quantity on price is so onsiderable as corn. In the case of a deficient crop, the struggle of every one to get his accustomed share of that which is necessary for his subsistence, and of which there is not enough, or so much as usual, for all, produces an advance in price very much beyond the degree of the deficiency. Gregory King estimated that a defect of one-teath in the harvest raised the price three-tenths above the common rate. that a defect of two-tenths produced a rise of eight-tenths, and so on. But though no such strict rule can be deduced, Mr Tooke thinks "there is some ground for supposing that the estimate is not very wide of the truth, from observation of the repeated occurrence of the fact, that the price of corn in this country has risen from 100 to 200 per cent, and upwards, when the utmost computed deficiency of the crop has not been more than between one-sixth and one-third below an average, and when that deficiency has been relieved by foreign supplies." The effect of abandance in depressing the price is not calculated to be in the same ratio as that of deficiency, as a portion of the excess may be held over. Still, "as a general position, says Mr Tooke, "it may be safely laid down that an excess of the supply of comis attended with a fall of price much beyond the ratio of excess; and that the larger quantity consequently will yield a less sum of money than the smaller quantity. (History of Prices, vol. i. p. 11-20.)

can be easily re-exported.

Yet the general tendency of the mutual competition of buyers and sellers in all mercantile communities is to preserve both price and quantity from great and sudden finetuations. Thus, when supply exceeds demand, and the price of a commodity is lowered, individuals are always to be found ready to employ their funds

nd credit in purchasing a portion of the surplus, with the view of retaining it and salizing a profit when the altered relation of supply to demand shall have led to annuagement of price; which, again, is through this operation rendered less cossive than it would otherwise become. The regularity and utility of this qualizing process in the corn-trade has been already noticed. [Corn.] It meetimes happens, however, that speculations, instead of limiting the vibrations price, render them more irregular, and force them to wider extremes. This is merally produced through miscalculation, acted upon by a loose and expansive retem of credit, under the influence of which many are encouraged to leave their wn track and compete with the proper dealers in a commodity as speculative rechasers of it. The excitement then produced too often changes the sober inastry of the merchant into the feverish ardour of the gambler; means are strained ad responsibilities stretched in effecting purchases, until prices having reached a extravagant height, a general attempt is made to realize the golden dream by alling. A recoil then takes place, the whole illusion is dissipated, and, in a market glutted with the stocks of the needy or ruined speculators, the fall of price savet glutted with the stocks of the needy or ruined speculators, the lain of price seconds as excessive as its previous elevation. Occasional over-speculation, and sided overtrading of every kind, are inseparable from the existence of credit; but meir frequency and extent will, doubtless, be lessened by the advancement and iffusion of commercial knowledge; even now, their effects would be greatly modification of commercial knowledge; even now, their effects would be greatly modified where it more generally kept in view that almost every kind of business is in a hands of established traders, too vigilant to overlook any opportunity of nolument, and who have much better means of information than temporary in-

Afterations in the Value of the Currency have only a nominal influence on prices. by the paring or abrasion of the coin, or an excessive issue of paper, the value of oney is depreciated to the extent of one-half, two pounds, two dollars, or whater may be the integer of account, will be required to be given where one was store sufficient; but this will not change the relative value of one commodity to aother, as all will be affected by the depreciation in the like degree; and a bale cotton, hogshead of sugar, and bushel of corn, will continue to preserve the same schangeable ratio to each other. The alteration takes longer to reach some comsenangeable ratio to each other. The alteration takes longer to reach some comodities than others, so as to occasion a rise in their price. But in the general
see, a depreciation of the currency, in reference to particular things only, cannot
supposed, any more than a rise of the tide in reference to particular objects on
se abore, and not to all. Similar observations are applicable to the fall of prices msequent on raising the metallic standard, or contracting the paper issues. wious, however, that though alterations in the currency do not affect the proporenal value of one commodity towards another, they must produce injustice in ference to all existing contracts; defrauding the creditor in the case of a depreation, and the debtor in the case of an enhancement of its value. [Assignars. ONEY.

A sudden increase of bank accommodation, it may be observed, tends to raise A sudden increase of bank accommodation, it may be observed, tends to raise rices by augmenting the number and power of purchasers, and thus stimulating seir competition; while an opposite effect will be produced by the contraction of the accommodation. But disturbing influences of this kind, though often conunded with expansions and contractions of the currency, are in truth rather the tion of capital; and their effects upon prices are principally confined to particular calities or branches of business. So long as paper-money can be converted into secie of the mintage standard on demand, any expansion or contraction which could reduce or enhance the value of our currency, compared with that of other santries, would be speedily corrected by the operation of the foreign exchange. sme alteration would of course be produced before the remedial process could be somplished, but its effect upon prices in general would be scarcely appreciable. somplished, but its effect upon prices in general would be scarcely appreciable.

PRICE-CURRENT, a list showing the market prices of commodities.

PRIMAGE, a petty allowance on the freight or cargo of a ship, forming a

requisite of the master.

PRINCE EDWARD ISLAND, a province of British America, is situated in e S. of the Gulf of St Lawrence. Area, 2157 square miles. Population 40,000, tiefly of Scotch origin. The constitution, like that of the adjoining colonies, comchends a lieutenant-governor, council of nine members, and house of assembly eighteen.

The island, crescent-shaped, deeply indented by bays and inlets, and having an undulating suris, is rather fertile, with a climate resembling, but superior to, that of Lower Canada and Nova
edia. The chief object of industry is agriculture, on which of late years considerable improvements
we been effected; and a surplus of corn, potatoes, and cattle, are now reared for the supply of

Newfoundland, Nova Scotia, and New Brunswick; from whence British and foreign manufactures, spirits, tea, sugar, and other articles, are imported in exchange. The exports to British are confined to a small quantity of timber. Shipbuilding is pursued to some extent; but fishing has never risen into importance. In 1835, the total imports amounted to £61,185; where N. American colonies, £50,290; Britain, £10,191; Br. W. Indies, £621; foreign countries, £203; Br. W. Indies, £53,223; Britain, £2331; foreign courseries, £503; Br. W. Indies, £58. In 1837, the shipping inwards amounted to 381 vessels, 23,75 tons; outwards, £50 vessels, 29,615 tons. The difference between these numbers is occasioned by the departure of new vessels, and the return of others in ballast, of which no account is taken. Charlottetown, the seat of government and chief port, is situated in Hillsborough Bay; it possess a good harbour.

a good harbour.

The colonial currency is nominally what is called Halifax currency [Canada]; but the exchange on London is commonly about 30 per cent. The revenue in 1836 amounted to £11,513; and the appenditure to £3010.

PRINCIPAL AND AGENT.—An agent, in the widest acceptation, means a person employed to transact any description of business for another, the person so employing him being termed the "Principal." An attorney employed to transact law-bushim being termed the "Principal." An attorney employed to transact law-bus-ness, is called his employer's agent. There are several commercial persons, whose duties and rights are in most instances explained under separate heads, who possess more or less of the character of agency, such as factors, brokers, superatendents of works, confidential clerks or managers, shipmasters, bank-officer, holders of del credere commissions, and commercial agents.

Constitution of the Contract.—An agent may be constituted by direct writing, a his authority may be implied from his situation. In some cases the former description of appointment is necessary. In England, a corporation cannot app an agent otherwise than by its common seal, except for inferior duties, or to be acts in the ordinary routine of the business of the corporation. To enable an agent to bind his principal by a deed under seal, he must be appointed by a similar deed. There are certain transactions as to real property, as enumerated in the Statute of Frauds (Ch. II.c. 3, §§1,2,3), which by that act cannot be performed by an agent unless he hold authority in writing. There are other contracts for which the Statute of Frauds cultured, systematically and the statute of the duthority in writing. There are other contracts for which the Statute of Frauds enforces writing by the party or his agent, but for which the authority of the agent does not require to be in writing. Authority to accept, draw, and indeed bills per procuration, may be given verbally. [BILL OF EXCHANGE.] Comments by the party of the party o agents receive the most ample and important powers by simple letter, which may either be general, authorizing them to conduct a particular line of business, and to perform the train of transactions connected with it; or specific, and applicable only to some named transaction; as, where a merchant employs a commission agent is sell or purchase a particular lot of goods. Implied agency arises from the postion of the parties; a slight circumstance will resolve the contract of master and servant into that of principal and agent, in as far as respects third parties. If the master have allowed his servant to buy for him on credit, he is answerable for what the servant may buy, though without his authority, if it be in the line of transctions which the servant was permitted to enter on, and if the dealer was not warred of the want of authority in the particular case. Other limited authorities my likewise be extended by implication. "Thus, a broker employed to purchase, has lowed him to clothe himself with the apparent ownership, or has given him the power of disposition, he cannot afterwards reclaim the goods from a third person, to whom the broker has made an unauthorized sale of them" (Paley, 167). The authority to draw accent and independent and average or are guaranties (thench the issue to draw, accept, and indorse bills, and even to grant guaranties (though this is an extreme case), may be presumed from circumstances implying the principal's recognition of such a course. In all cases, the extent of the sanction will be for the consideration of a jury. The implied agency may continue after the parties have ceased to have connexion with each other, unless there is notice of the change, or from the time which has intervened since previous transactions. Strangers are not entitled to infer without inquiry that the connexion continues. Where a person authorized to draw bills was dismissed, it was ruled "that if he draw a bill in so little a time that the world cannot take notice of his being out of service; of the result of the context o if he were a long time out of service, but that kept so secret that the world cannot take notice of it; the bill in those cases shall bind the master" (Harrison, 12 Md. 346). An act done in the way of agency by one not duly authorized, will be confirmed by any act of assent on the part of him for whom he acts.

Authority of Agent.—Where the authority of the agent is limited, he cannot bind

his principal beyond it; but authority may be enlarged as well as created by implication, as above. Authority to do particular acts is held to include the power of using the necessary means of accomplishing them. Thus, an authority to see

sceive, and recover a debt, includes an authority to arrest the debtor; and a r employed to effect a policy may adjust the loss, and refer it to arbitration; athority to collect, discharge, and compound debts, does not authorize the athority to collect, discharge, and compound debts, does not authorize the to negotiate bills received in payment. In pursuance of an old doctrine of vilians, that a delegate cannot delegate his authority, an agent cannot depute the total and the necessity of the case. Written instructions a strict interpretation, but they are viewed through the medium of the sof trade and the necessity of the case. Thus, where one left in Britain a of attorney, containing extensive powers to buy and sell, and do "all and lar such further and other acts, deeds, matters, and things, as should be rest, expedient, and advisable to be done," with special power to "indorse, internal discount, or acouit and discharge the bills of exchange, promissory iate, and discount, or acquit and discharge the bills of exchange, promissory or other negotiable securities, which were or should be payable to him, and I need and require his indorsement," it was held not sufficient to authorize sing of money by acceptances; nor in the same case was another power by the granter authorized his agent, "for him and on his behalf, to pay and t such bills of exchange as should be drawn or charged on him by his agents respondents as occasion should require," of avail as to the acceptance of a bill had not been drawn by one who was his agent to that effect (Attwood v. Mun-7 B. & C. 278). But on the other hand, where an agent was employed to proceed and complete extensive mining operations abroad, implying a large and not pre-defined outlay of capital, he was found entitled to raise money by drafts having exhausted a letter of credit (Duncarry v. Gill, 1 M. & M. 450). The sauthority as respects third parties is measured by the duties he has to peras interpreted by the usages of trade. For example, he may be appointed asset a certain description of business, and be particularly instructed not form certain acts which are understood in ordinary practice to accompany ties. In such a case, when he accounts with his principal he is responsible ict adherence to his instructions; but the public are entitled to rely on his g the authority generally accompanying his situation; and those who are estally aware of the contrary, will be safe in so dealing with him. Such is so where the appointment is of a general nature, as that of a broker, a factor, orney. Persons receiving these designations are entitled to do all things control with the designation are entitled to do all things control with the designation are entitled to do all things cont with the duties of their offices, unless they are restricted; and the public are d to view them as unrestricted, unless the contrary be known. The duty of or being to sell, it has been held that he can sell on credit in those trades such is the usual course of dealing; but it was found that he could not ; and a special act (6 Geo. IV. c. 94) was required to enable such a person so. [Factor.] But when the authority is special to do a particular act, or the agent is doing that which is not a part of the duties of his situation in a ercial sense, those who deal with him must examine his powers, and the pal is not answerable if he exceed them. The distinction has been thus stated and to the sale of a horse:—" If a person keeping livery stables, intrust his at with a horse to sell, and direct him not to warrant, and the servant did theless warrant him, still the master will be liable on the warranty, because rvant was acting within the general scope of his authority, and the public t be supposed cognizant of any private conversation between the master and rvant: but if the owner of a horse send a stranger to a fair with express direcnot to warrant the horse, and the latter act contrary to the orders, the purrean only have recourse to the person who actually sold the horse, and the is not liable on the warranty." (Opinion in Venn v. Harrison. Paley, 203.) mt's Obligations.—The first duty of an agent is to follow his instructions, and he has received none, this duty resolves itself into an adherence to the proper ces of trade in the capacity in which he is employed. Every breach of his rity is at the agent's own peril, though done with the intention of benefiting incipal. If it be unsuccessful, he is responsible; if it be successful, the advan-reaped by his employer. But if the principal take the benefit of an act ressing his instructions, he adopts it, and exonerates the agent. The latter nd to exert all care and diligence in the execution of his trust, and to use all consistent with honesty for benefiting his employer. He is not, however, to sacrifice his own interest in paying that minute attention to the affairs employer which may gain for him petty advantages at larger sacrifices of n. The usual definition of what is expected of him is, that he shall treat his yer's affairs as if they were his own, and do corresponding justice to them ling to their importance. It would not, however, relieve an agent from the

consequences of neglecting the affairs of his principal, to prove that he had been equally careless of his own; the diligence required of him is that which a protest man takes in his own affairs. [Ballmeyt.] If an agent undertakes a task requiring skill and experience, he is responsible for possessing the requisite amount of these qualities. An agent cannot be bound to perpetrate a fraud for his employed -thus, where an agent employed to sell by auction, was privately instructed not to sell under a certain sum, and in breach of the instruction, but in obdine to law, sold to the highest bidder, he was found not responsible (Bexwell s. Christie. Corp. 395). It would have been otherwise had the instruction been to act up at a certain price. In selling, an agent should, if not instructed, obtain the best price which can be got. Unless he hold a del credere commission (which see), he is not responsible for the credit of the purchaser. If he knows of the insolvency no is not responsible for the credit of the purchaser. If he knows of the insulation of the purchaser, he becomes liable if he nevertheless give credit; and if an agent selling to a person notoriously in discredit, gives credit on the part of his principal, but takes ready money in his own personal dealings, the presumption against his will be very strong. In purchasing, if the agent deviate in price, quality, or kind, from his instructions, the purchase must go to his own account, unless his employed adopt it; and it is said that if the principal has advanced money on the goods. he may dispose of them as if he were agent for the agent, if he be at such a distant ne may dispose of them as if ne were agent for the agent, if ne be at sech a distance that they cannot easily and safely be rectored. But the principal must make his election speedily, for he will not be entitled after delay to return the goods upon the agent's hands. An agent ought not to place himself in a situation where he has an interest adverse to that of his principal; and there are many circumstance under which, if he do so, he will be liable to make good the real or presumed injury occasioned. An agent employed to sell cannot be himself the purchaser, nor can approved to mysthese he the seller. An agent employed to mysthese he the seller an agent amployed to mysthese he as the seller. one employed to purchase be the seller. An agent employed to purchase came buy goods at wholesale, and take the retail profits, though he show that his exployer pays no more than he would have done had he employed another persent If, being a factor, he buy up goods which he ought to furnish as factor, and is stead of charging factorage-duty, or accepting a stipulated salary, he take the profits of the state of the salary is the salary of the salary in the salary is the salary in the salary in the salary is the salary in the salary in the salary is the salary in the salary in the salary is the salary in the salary in the salary is the salary in the salary is the salary in the salary in the salary is the salary in the salary is the salary in the salary in the salary is the salary in the salary is the salary in the salary in the salary is the salary in the salary in the salary in the salary is the salary in the salary ind salary in the salary in the salary in the salary in the salary fits, and deal with his constituent as a merchant, this is a fraud for which as account is due" (Opinion of Lord Thurlow in East India Company v. Henchman I Ves. jun. 239). An agent ought to give early notice of his transactions, seeming to their nature and importance; what is a due fulfilment of this duty will generally depend on the circumstances of the particular case, and the custom of methods. chants. The agent must pay over monies received to his principal without undudelay. It is said that if an agent has received only part of the price, he cannot be pursued for the money until the transaction is closed, unless the defalcation be owing to his own fault, as he cannot have recourse to several actions where there is but one cause of action (Varden v. Parker, § 3. Espinasse, 710); but the doctrine must be modified by circumstances connected with the probability of the purchaser making farther payments. If the agent take credit for the price in account with the purchaser, he is precluded from pleading that he has not received it. The ag is responsible for the money which he receives, but he is not so for its being solutely realized to his constituent, if he have taken the proper and customary method of making it over to him. If it is customary in the profession to purchase the bills of persons apparently in good credit, or to lodge the money in a bank, and if, on either of these plans being adopted, the maker of the bill or the banker fail, the agent will not have to make good the loss. If an agent, however, place the money so paid him in a bank, without any mark to show that it is his constituents and not his own, and the bank fail, he will be responsible, because he cannot be permitted to pitch upon any sum of money lodged in his own name, as the mosey of his constituent, when the person responsible for it has failed. It is an agent's duty to keep clear accounts of his transactions for his employers, making them carefully distinct from his own. "Where an agent had for many years neglected to keep accounts, and had withheld part of his principal's money, an injunction was granted to restrain the transfer of the whole of certain stock discovered to have been invested in his own name, till he should distinguish on oath how much of it was bought with the money of his principal "(Paley, 48). But where a considerable time has elapsed, the natural presumption (if there be nothing to contradict it) will be, that an account has been demanded and rendered. Agents must hold any interest they receive on the money of their principal for his behoof, unless where it is the practice for such interest to form part of the agent's remuneration. Agents are not in general liable for interest of money lying dead in their hands; but some classes of agents are bound to invest the monies paid to them.

The Agent's Rights.—The agent is in the general case entitled to commission or remuneration for his exertions. This is either ordinary or del credere; and where some is stipulated, the usage of trade will fix the amount. It is said that "if there be no contract, express or implied, and no usage, of course no commission can be received" (Lloyd's Paley, 101). Where a person performed services for a committee, under a resolution entered into by them, "that any service to be rendered by him should be taken into consideration, and such remuneration be made as should be deemed right," no action lay, as the resolution was held to import that the committee were arbiters in the matter. By 12 Anne, st. 2, c. 16, § 2, the rate of commission for any broker or solicitor procuring a loan is limited to 5a. per £100; and by 17 Geo. III. c. 26, the commission for procuring a loan is mapen annuity is restricted to 10s. per £100. Where a solicitor lends his own money, he is held not entitled to commission; nor has an agent any claim for commission on an illegal consideration. In other words, if, in stating the services for which be demands remuneration, he has to state the performance of an illegal act, he will not be remunerated, though his principal may have got the benefit of it. Thus, where a person holding an office in the customs, employed another to sell the office, promising him a per centage, the person so employed was not allowed to recover the reward (Stackpole v. Earl, 2 Wils. 133). But unless the illegality be clear on the face of the transaction, the employer will not relieve himself by proving that illegal acts were covenanted to be performed in connexion with it. Commission may be forfeited as damages for mismanagement. Besides their commission, agents are entitled to be repaid the disbursements proper to the performance of the duties confided to them, and especially those necessary for the performance of the property in their hands. Agents are not in the general case entitled to face the principal with the premim

Principal's Responsibility to Third Parties.—In enforcing any contract entered into by his agent, the principal is subject to any objections arising from the conduct of the agent, in the same manner as if he had acted similarly for himself. When an agent deals as if he were a principal, a purchaser is entitled to set off the price of a purchase against a debt due to himself by the agent. Where a purchaser is not aware of the merely representative character of the agont, he is safe in paying to him as a principal. Where the agent holds a del creder commission, the purchaser may pay him, though he have received notice to the contrary from the employer; and where the agent has a lien on a balance, the price amounting to such balance may be paid him. The claims of the principal against third parties in such cases will depend upon the nature of the agency, and on how much room there may be for the presumption that the agent is acting for himself. In this respect a factor, who has goods in his possession, and may appear to be the absolute owner, is in a different situation from a broker who is not intrusted with possession. The principal has action against third parties who have wrongfully come into possession of his property through the agent's fraud or mistake; it would appear that in the former case he is entitled to recover when the circumstances are such that, if the mistake had been committed by himself, he would recover, and in the latter only against a participator in the fraud. The properly authorized acts of the agent, between the principal and third parties, are in the eye of the law the acts of the former. Delivery to the agent is delivery to the principal, and bars stoppage in transitu (which see); but a person who has charge of the goods for the mere purpose of facilitating their conveyance from place to place, is not an agent to this effect (See Paley on Principal and Agent, from which this article is in great measure abridged). [Broker. Del Cerdere. Factor.]

PRIVATEER. [LETTER OF MARQUE.]
PROMISSORY NOTE, is a written engagement by one party to pay money to another at some certain time, fixed or ascertainable. Promissory notes bear so close an analogy to bills, both in the nature of the document and its privileges and requisites, that the law regarding both is generally treated under one head. In referring for information to the article Bill of Exchange, it will be necessary to recollect these distinctions,—that in the case of a note there is no party subsidiarily liable as drawer; that the document is a simple obligation between two parties, the one engaging to pay the other; that there is no room for the preliminary obligations of presentment for acceptance, or notice of non-acceptance; and that there is no discountable document created upon the credit of the payee, previously to the obligation of the payer, who, in a promissory note, is generally denominated the maker. The document does not admit of the same breadth of application, nor consequently require so extensive a legal machinery for giving it efficacy. There is no room for the distinction between foreign and inland with regard to promissory notes; but the payee in a promissory note may put himself in the position of a drawer by indorsement, and then the document becomes, like a bill, an instrument which has value on the credit of some party besides the original debtor. The privilege of bills were conferred on promissory notes by statute;—in England, by 3 & 4 Anne, c. 9, § 1; in Scotland, by 12 Geo. III. c. 72, § 36; and in Ireland, by the Irish statute, 8 Anne, c. 11, § 8. Promissory notes made abroad may be negotiated in Great Britain if duly stamped (48 Geo. III. c. 149, § 21). [Bill of Excasser Indoorsement. Protest, &c.] liable as drawer; that the document is a simple obligation between two parties, the

INDORSEMENT. PROTEST, &c.]
PROOF IN BANKRUPTCY is the technical expression applied in England to the sanction of a claimed dividend. Creditors may prove their debts at the meetings appointed by the commissioners after adjudication, and at other meeting appointed for the purpose. appointed for the purpose. Creditors may make affidavit on their own oath, and corporations on that of their agents. By the late act (5 & 6 Vict. c. 122), affidavit are to be made in England before the Court of Review, or either Subdivision Court. are to be made in England before the Court of Review, or either Subdivision Court, or a Commissioner, or the Master or a Registrar or Deputy Registrar of the Bankruptcy Court, or a Master in Chancery; in Scotland or Ireland, before a magistrate; and abroad, before a magistrate (a notary attesting) or before a British minister or consul (§ 67). Besides the affidavit, the commissioners are empowered "to require such further proof, and to examine such other persess in relation thereto, as they shall think fit" (6 Geo. IV. § 46). There are misute provisions in the 1 & 2 Wm. IV. c. 30, for the judicial settlement of disputed

The petitioning creditor must prove like the his deposition at the opening not entitling him either to vote or draw a dividend. Where the assignees, or two or more creditors who have proved to the extent of £20, conceive a debt improperly proved, they may make re-presentation to the commissioners, who, on ex-amination of the creditor and witnesses,—or of amination of the creditor and witnesses,—or of witnesses alone, if the creditor, when duly aummoned, do not appear,—may expunge the proof (6 Geo. IV. § 60). The jurisdiction of the commissioners is both legal and equitable, and "they may inquire into the consideration of a debt notwithstanding a verdict, and if there are equitable grounds on which the verdict is impeachable, they may reject the proof. It may also be inferred, from an observation of Lord Eldon, that the commissioners may inquire into the consideration even though there be a judgment. So it has been determined that the commissioners may inquire into the consideration of a debt notwithstanding an award."—(Henley, 101).

No debt can be proved which rests on an ille-No dent can be proved which rests on an illegal consideration; and a claim cut off by limitation before the fiat is of course incapable of being proved. An unliquid debt cannot be proved; as, for instance, a claim of damage not judicially sanctioned. A debt contracted after the flat cannot be proved; and a special clause was requisite to make debts contracted bona fide after the Act of Headenwith. after the Act of Bankruptcy, and in ignorance of the circumstances, proveable (6 Geo. IV. § 47). Some debts are privileged, and the creditor is

cntitled to prove and draw the full amoust if there be sufficient funds. These are, the ways of servants and clerks, for the period of st months (§ 48), compensation to apprentice fees, their apprenticeship being dicharged by the bankruptcy (§ 49). By 4 & 5 Wm. IV. c. 40, § 12, where an office-base having property of a friendly society in his possession becomes bankrupt, the assigness are hound to deliver over such property within fart days after an authorized demand.

Among the ordinary debts which may be proved, there are to be specially noticed:—1st, Creditors for future debts, "whether upon any bill, bond, note, or other negotiable security or not," who must deduct interest at 5 per cestions of the security and the declaration of a dividend to the signed period of payment (6 Geo. IV. § 51).

2d, Sureties. A surety who has paid is estitled to be put in the place of the original debtor, even though he incurred the security after as act of bankruptcy was committed, if he was not ware of the next feet and the security after as act of bankruptcy was committed, if he was not ware of the contract.

PRO

even though he incurred the security after as act of bankruptey was committed, if he was not aware of the act (§ 52).

34. An annuity creditor is entitled to prove to the value of the annuity, "regard being had to the original price given for the said annuity, deducting therefrom such diminution is the value thereof as shall have been caused by the lapse of time since the grant thereof to the date of the commission" or flat (§ 54). An annuitast is not entitled to procure a collateral surety for the payment till he have proved. If the surety pay the amount proved, he is discharged of further liability; and if he do not pay it before

riodical payment of the annuity become becquent to the bankruptcy, he may be r arrears, until he have paid the amount r arrears, until he have paid the amount, with interest at 4 per cent. from the notice of proof. On having made paybe surety comes in the annuitant's place, immant on the estate; and if the annuitaive any dividends, he must credit them surety (§ 55).

Nontingent creditors may have their debts.

by the commissioners; and if the con-event do not intervene so as to enable

event do not intervene so as to enable o prove for the full amount, they may or such value (§ 56). The obligee in any bottomry or responding a samitted to claim, and after contingency to draw a dividend, as if the contingency had happened before the nd "the person effecting a policy may in the underwriters' estate, though not ted in the policy, if the person really inlied to the policy, if the person really inlied to in the policy, if the person really in the holder of a promissory note on which is not reserved, over-due at the date of is entitled to prove for interest to the the flat, at the rate allowed by the Bench in actions on such bills (§ 57). It cases, interest is not allowed unless it as of presumed contract between the parties. nt or the custom of trade, and be thus a of presumed contract between the parties. Costs of litigations; as to which Lord observes.—"1. That in any action, r upon contract or in tort, if a verdict be tained till after bankruptcy, the costs result from the verdict and judgment are

not proveable under the commission. 2. That in tort there is no debt whatever with which the costs can be incorporated until the judgment; and that therefore, if the bankruptcy occur after verdict and before judgment, proof cannot be made for the costs" (p. 136).

A creditor holding a security over the bank-rupt's estate, must deduct its value from his rupt's estate, must cacuct its value from mis debt before he can prove. An execution served and levied by seizure of the bankrupt's property, is of this description. A person who has a real security over property by mortgage, pledge, or llen, cannot be compelled to part with it ill his debt (with contingent claims of interest, &c.) is

In \$ 50 of the 6 Geo. IV. there are provisions for adjustment in cases of set-off, or compensa-tion of debts and credits between the bankrupt and his creditors.

(Statutes as quoted. Henley's Bankrupt Law, 100-117. Smith's Mercantile L. 516-547.) [BANK-

In IRELAND, the law as to the proof of debts In IRELAND, the law as to the proof of debts is contained in the act 6 & 7 Wm. IV. c. 14, § 56 to 71, and corresponds with the practice in England, except that, by § 57, the Lord Chancellor may issue an extraordinary commission for proof of debts, with the same powers as the Commissioner of Bankruptcy for Ireland, before whom proofs in Ireland proceed. The method of litigating proofs differs with the different construction of the court. [Bankruptcy.Courror.]
In Scort.avm. the proof of debts in bankruptcy.

In SCOTLAND, the proof of debts in bankruptcy is chiefly regulated by the act 2 & 3 Vict. c. 41. [SEQUESTRATION.]

OPERTY AND INCOME TAX. The first income tax in Britain was ed in 1798, in order to furnish means for prosecuting the war begun in 1793. of children and other burdens. The commissioners of management, chosen parliamentary electors, were assisted, or rather overlooked, by government rors. But the regulations, though apparently complex, worked well; and the third that much evasion was practised, the tax, on the whole, was colwith less difficulty and greater fairness than could have been anticipated. an April 5, 1798, and ended April 5, 1802, after the peace of Amiens; having ced on an average about £5,500,000 annually.

[803, the income tax was revived under the name of property tax. As before, and property tax and the property tax are the peace of the peace of

an on incomes of £60; and gradually increased until the income reached when it was taxed at 5 per cent., the maximum. This rate continued from 5, 1803, to April 5, 1805, when it was raised to 64 per cent. On April 5, it was increased to 10 per cent. on all incomes, however small, arising from r capital; professional incomes under £50 were exempted; and incomes of sessment of 10 per cent., were allowed abatements ranging inversely as their tude. This tax ceased April 5, 1816. The following is the return of the of the several species of property on which the assessment was made, and the and net amount of the tax, for the year ended April 5, 1815 :-

	Annual Value of Property.		Net Assess- ment.
Lands, tenements, hereditaments, or heritages  Houses, lands, and tenements	£60,138,330 38,396,144		£5,923,189 2,176,228
Funded and stock properties (value estimated)  Profits and gains of trade	30,000,000 38,310,935	2,885,505 3,831,088	2,885,505 3,146,332
Salaries, pensions, &c	£178,589,966		1,167,678 £15,298,932

1842, a combination of circumstances, of too recent occurrence to require nation, led to the proposal of an income tax by Sir Robert Peel, and its imm at the rate of 7d. per £1, or £2, 18s. 4d. per cent., on all incomes in Britain of the drawee, and is unaccepted, it may be protested for non-payment at the place where it was drawn payable, without requiring to be a second time presented to the drawee. "In practice in this country," says Mr Chitty, "the holder of bills or notes, whether foreign or inland, himself or by his agent, presents the same for payment on the day they fall due, between nine in the morning and five in the evening, and if not paid, he then sends all his foreign bills to a regular notary. evening, and if not paid, he then sends all his foreign bills to a regular notarypublic, who sends one or more of his clerks round with such bills in the evening
to the respective drawees' residences, and then produces the bills, and again require
payment, and of the charges for noting; and if not paid, he reports to his principal the terms of refusal; and the principal notary afterwards, at his leisure, or
as soon as required, draws up his formal protest" (Chit. on Bills, 9th Ed. p. 435).
In a former edition, Mr Chitty had laid it down as the doctrine of lawyers, that
the demand should be made by the notary-public in person. In reference to this
opinion, a correspondence ensued between him and the secretaries of the
Society of London Notaries and the Association of Liverpool Notaries, in which
it was urged by these bodies that the system as above stated was fixed by a lear it was urged by these bodies that the system as above stated was fixed by a lest course of practice. The question has not been the subject of judicial decision, as

it may be observed that the practice is in opposition to that of other countries (Trailés de Pothier, II. 149). A protest must bear date on the day of payment. 2d, Inland Bills.—In these, protest is solely the creature of statute. By 9 & 10 Vm. III. c. 17, and 3 & 4 Anne, c. 9, § 4, inland bills in England for £5 and upwards, expressing themselves to be "for value received," and drawn payable a certain nearly contributed to the countries of the expressing themselves to be "for value received," and drawn payable a certain amber of days, weeks, or months after date, may be protested for non-acceptance; as if accepted in writing, may be protested for non-payment on the day after the last day of grace. The protest, it is enacted, must be sent, or notice given of it, to the party from whom the bill is received, "who is, upon producing such protest, to repay the said bill or bills, together with all interest and charges, from the day such bill we bills were protested" (9 & 10 Wm. III. c. 17, § 2). The object of these ensements was to give prompt recourse for interest and charges. But "the act only gives an additional remedy, and does not take away the common-law one, and therefore it is not necessary to protest,—it being, in all cases of inland bills, seficient to give notice of non-payment, and the holder is entitled to claim interest from the drawer, although there is no protest. In practice, a protest of an inland from the drawer, although there is no protest. from the drawer, although there is no protest. In practice, a protest of an inlast bill is seldom made, but it is only noted for non-payment, and which noting is d mo utility. . . And a protest made in this country cannot be proven by the mere production of it, as when made and used abroad; but the notary himself must be called to prove the making it" (Chitty, 465-466). It is held in interpretation of § 6 6 3 & 4 Anne, c. 10, that protest is not required in bills under £28, to secure the remedy of the statute.

Bayley, 258-267. Chitty, 332-343, 445-446.

In Ireland, by the statute consolidating the law on bills of exchange (9 Geo. IV. c. 24), it is lawful for the holder of a bill or note for £5 or upwards, to protest in the usual manner for non-acceptance or non-payment; "which protest, made as aforesaid, shall be sent, or otherwise due notice of such dishonour shall be given, by or on behalf of the party holding or protesting such bill or note, to the party from whom such bill or note was received, and whom it is sought to make party from whom such out or note was received, and whom it is sought to chargeable therewith, and such party shall thereupon pay the said bill or note, together with all interest and charges from the day when such bill or note was protested . . .; and in case such protest shall be made and sent, or such disposition of the dishonour of such bill or note shall be given as aforesaid, to say person liable to the payment thereof by reason of such dishonour, the person receiving such protest or notice, and failing or neglecting to pay the amount of such bill or note so protested or dishonoured, together with the costs of such pretest, shall be liable to all costs, damages, and interest, which may and shall account thereby "(§ 4). The application of this statute, it will be observed, is not limited to bills for value or payable within a fixed profit after the costs of the statute. to bills for value, or payable within a fixed period after date; and the period of sending the protest is not fixed to within fourteen days. On the narrative that is the practice for bankers and others to attend till the hour of six in the after noon, for the purpose of receiving payment of bills presented at an earlier hour, and which have not been paid, after which hour they have been sent to a notary public to be again presented and protested if not paid; "and whereas doubts have existed, whether the acceptors of bills of exchange, &c. have not, by law, till the last instant of the the last instant of the day on which the same respectively may become due to pay the same; and by reason of such doubts, notarics-public in *Ireland* have been required, at late and unseasonable hours of the night, to receive payment, &c;" is

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so allow such deduction (g 102).

profits of British trades, &c. are to be
d where they are situate (§ 106); but profits
in foreign countries or the colonies are to
seed by the commissioner for London,
Liverpool, or Glasgow, at or nearest to the property or remittances have been

ements and returns may be delivered, up, if superscribed with the name and see of the party, to the assessor of the pa-r at the commissioners' offices, where they ave given notice that such office is open same (§§ 49, 110).

ons may compound for the duty payable this schedule for 3 years at an increase of man schedule for 3 years at an increase of eat. on the first assessment (§§ 143, 145). shants, though not allowed to deduct loss sected with trade, may yet set off the one business against the profits of another; hence, if a person is a partner in two one profitable the other not, he should be be assessed separately from the other.

to be assessed separately from the other rs (§ 100).

Such set-offs are confined to occupa-

assessment shall be made when such ina payable out of income already brought of their assessment altogether taken before the arge; the party assessed on such income line in this case the duty from the interest the pays it to the creditor, and who is to allow such deduction (§ 102).

tent on the claim of exemption founded on not having £150 a-year (§§ 130, 131).

SCHEDULE E imposes 7d. per £1 upon all salaries, pensions, fees. &c. derived from every public office or employment (§§ 1, 146).

Rules for Assessment.—Perquisites and fees to be taken on the average of three years, or on the preceding year only (§ 146).

Exemptions allowed as in preceding schedules; but no abatement allowed for loss in any business in which the official person may be enyment.

ness in which the official person may be engaged.

INCOMES UNDER £150.

Although the intent of the act is not to charge the duty on such incomes, yet it imposes the duty in the first instance on all derived from rents or land, or from annuities and interest (except government half-yearly dividends under cept government nail-yearly dividends under 50a.), payable through other parties; but any person, on proving to the Commissioners for General Purposes that his aggregate income is under £150, will be exempted from the duties, and be repaid the amount of all deductions or payments made on account thereof.

MANAGEMENT. "Commissioners for General Purposes," elected commonly by the Land-tax Commissionelected commonly by the Land-tax Commissioners from their own number, are to execute all matters with respect to all the schedules, exceed earlifeate of the assessment, marked with ber or letter, will be given to the party, counterpart, without his name, sent to eiver.

Id in advance, 4 per cent. per annum of it allowed (§§ 137, 140).

One objecting may appeal to the Special commissioners of Stamps and Taxes, under the regulations of the assessed issoners instead of the Commissioners of Personner.

OTECTION, PERSONAL. [Personal Protection.]
OTEST, in the law of bills of exchange and promissory notes, is a notarial ment, bearing that a bill or note, having been formally presented to the drawee ment, bearing that a bin or note, naving over normany presented to the drawes ker by a notary-public, was dishonoured (by non-payment or non-acceptance, case may be), and that the holder protests for recourse (including exchange e-exchange in foreign bills) against the drawers and indorsers. The laws of ree kingdoms differ so considerably on this subject, that it may be conveto view them separately.

ENGLAND, contrary to the usual practice of the rest of Europe, a protest is ecessary for enforcing recourse on a bill at common law. To enforce payof foreign bills, however, it became necessary to conform with the rules of untries where they were drawn, and the necessity of protesting all foreign both for non-acceptance and non-payment, came into observance.

both for non-acceptance and non-payment, eams into observance.

Foreign Bills.—According to established practice, the protest should be made notary-public; but if none can be procured, it is said that the protest may de by an inhabitant, in presence of two witnesses (Bayley, 259). If the 1 who has drawn the bill abroad come to England, it is not necessary to it a protest to him unless he apply for it. The rules regulating the sity of protest are the same as those which apply to notice [Notice]; and is not strictly necessary (though it will seldom fail to be prudent) where we no effects. When exceptance is refused to a bill coming within the defiare no effects. When acceptance is refused to a bill coming within the defiof those for which a protest is necessary, it should be put into the hands of try, who should again present it, and, on a second refusal, he may note the r mark on it his initials, the year and day of the month, and any reason may be assigned for non-acceptance, together with his charge. The noting itself no effect, except as the first step in the protest, which, as an instru-the notary need not draw out on the spot, but may prepare at his leisure. ilar practice is adopted on refusal to pay. The notary's presentment will be place where the bill is drawn or accepted payable, and if at a banker's, the usual hours of business. By 2 & 3 Wm. IV. c. 98, when the bill iwn payable at any place other than what it mentions as the residence

of the drawee, and is unaccepted, it may be protested for non-payment at the place where it was drawn payable, without requiring to be a second time presented to the drawce. "In practice in this country," says Mr Chitty, " the holder of biles or notes, whether toreign or inland, himself or by his agent, presents the same for payment on the day they fall due, between nine in the morning and five in the evening, and if not paid, he then sends all his foreign bills to a regular notarypublic, who sends one or more of his clerks round with such bills in the evening to the respective drawers residences, and then produces the bills, and again requires payment, and of the charges for noting; and if not paid, he reports to his principal the terms of refusal; and the principal notary afterwards, at his leisure, or as soon as required, draws up his formal protest " (Chit. on Bills, 9th Ed. p. 458). In a former edition, Mr Chitty had laid it down as the doctrine of lawyers, that the demand should be made by the notary-public in person. In reference to this opinion, a correspondence cusued between him and the secretaries of the Society of London Notaries and the Association of Liverpool Notaries, in which it was urged by these bodies that the system as above stated was fixed by a long course of practice. The question has not been the subject of judicial decision, and it may be observed that the practice is in opposition to that of other countries (Trans. de Pothier, 11, 149). A protest must bear date on the day of payment. 24. Inland Bills.—In these, protest is solely the creature of statute. By 9 & 10 Wm. III. c. 17. and 3 & 4 Anne, c. 9, \$ 4, inland bills in England for £5 and upwards, expressing themselves to be "for value received," and drawn payable a certain number of the control of the c ber of days, weeks, or months after date, may be protested for non-acceptance; and if accepted in writing, may be protested for non-payment on the day after the last day

of grace. The protest, it is enacted, must be sent, or notice given of it, to the party from whom the bill is received, "who is, upon producing such protest, to repay ite said bill or bills, together with all interest and charges, from the day such bills were protested" (9 & 10 Wm. 111. c. 17, § 2). The object of these enactments was to give prompt recourse for interest and charges. But "the act only gives an additional remedy, and does not take away the common-law one, and therefore it is not necessary to protest,—it being, in all cases of inland bills, stificiant to give notice of wen neverence and the holder is outsided to claim interest. ficient to give notice of non-payment, and the holder is entitled to claim interes from the drawer, although there is no protest. In practice, a protest of an inland bill is soldom made, but it is only noted for non-payment, and which noting is of no utility. . . And a protest made in this country cannot be proven by the mere production of it, as when made and used abroad; but the notary himed must be called to prove the making it "(Chitty, 465-466). It is held in interpretation of \$ 6 of 3 & 4 Anne, c. 10, that protest is not required in bills under £29,

to secure the remedy of the statute.

Bryley, 253-267. Chitty, 332-343, 445-446.

INTRILAND, by the statute consolidating the law on bills of exchange (9 Geo. IV. c. 24), it is lawful for the holder of a bill or note for £5 or upwards, to protest it the usual manner for non-acceptance or non-payment; " which protest, so made as aforesaid, shall be sent, or otherwise due notice of such dishonour shall be given, by or on behalf of the party holding or protesting such bill or note, to the party from whom such bill or note was received, and whom it is sought to make char\_cable therewith, and such party shall thereupon pay the said bill or note, together with all interest and charges from the day when such bill or note was protested . . . ; and in case such protest shall be made and sent, or such dar notice of the dishonour of such bill or note shall be given as aforesaid, to any person liable to the payment thereof by reason of such dishonour, the person of receiving such protest or notice, and failing or neglecting to pay the amount of such bill or note so protested or dishonoured, together with the costs of such protest, shall be liable to all costs, damages, and interest, which may and shall accrue thereby" (§ 4). The application of this statute, it will be observed, is not limited to bills for value, or payable within a fixed period after date; and the period of sending the protest is not fixed to within fourteen days. On the narrative that it is the practice for bankers and others to attend till the hour of six in the afternoon, for the purpose of receiving payment of bills presented at an earlier hour, and which have not been paid, after which hour they have been sent to a notarypublic to be again presented and protested if not paid; " and whereas doubts have existed, whether the acceptors of bills of exchange, &c. have not, by law, till the last instant of the day on which the same respectively may become due to pay the same; and by reason of such doubts, notaries-public in Ireland have been required, at late and unscasonable hours of the night, to receive payment, &c.;" it is enacted,—that when a notary presents a bill, and it is not paid by 9 o'clock P.M., it shall be dishonoured, and may be protested (§ 12). Notaries are to register bills delivered to them for presentment. All notarial charges (which are fixed by the act) fall on the party liable to pay the bill; and he is liable for the exthe have not been so on the presentment of the party. The notary may demand the charges from the person liable, and, in case of refusal, may refuse to receive acceptance, or payment of the principal sum, as the case may be, and hold the bill dishonoured (§ 13).

In Scotland, protest for non-acceptance and non-payment is, both in the case of Is SCOTLAND, protest for non-acceptance and non-payment is, both in the case of shand and foreign bills, an essential part of due negotiation, and necessary to found recourse against drawers and indorsers. Besides being essential to a claim of recourse, it is necessary for recovery even against the original party bound as maker or acceptor, where recourse is sought through the peculiar facilities for enforcing payment of bills of exchange in Scotland, by summary diligence. [Dilicence.] The protest is taken by a notary-public, in presence of two witnesses. It example be supplied by any description of evidence as to the knowledge of the party that resource was to be claimed against him or even by a reference to his own oath that recourse was to be claimed against him, or even by a reference to his own oath to that effect. It appears to be held as law in Scotland, that the presentment for protest must be by the notary himself, and not by his clerk. In practice, the bill is noted on the day of presentment for acceptance, or the day of payment (being the last day of grace, where days of grace are allowed), and the instrument of protest is drawn up afterwards. To render summary diligence competent, the protest must be recorded within six months—if for non-acceptance, from the date of the hill...if for non-navement from the time for navement [Playmon or Pille] the bill—if for non-payment, from the time for payment. (Thomson on Bills,

442-456.)
PRUNES, OR DRIED PLUMS, are brought from the south of France, particularly Tours; they are oblong and rather sweet. The best are the Pruneaux de S. Julien. Prunelloes, a kind of a reddish-yellow colour, brought from Provence, have a sweet, grateful taste, with a slight and pleasant acidity. The importations are subject to considerable fluctuations.

PRUSSIA, a powerful European kingdom, occupying a great part of the N. of Germany and the N. portion of what was formerly Poland, extends from 49° 8′ to 55° 50′ N. lat., and from 6° to 22° 50′ E. long. Provinces—1. Prussia Proper; 2. Pomerania; 3. Posen; 4. Silesia; 5. Brandenburg; 6. Prussian Saxony; 7. Westphalia; and 8. Rhine. Area, 106,500 sq. miles. Population in 1840, 14,907,091. Capital, Berlin, an inland city; pop. 265,394. Government, an hereditary monarchy, with a council of state, and, since 1823, provincial assemblies, to whom laws are submitted for deliberation; but the royal prorogative is more substantially modified by the power resulting from the intelligence and military organization of the previous the people.

The six provinces first mentioned, bounded N. E. and S. by Mecklenburg, the Baltic, Russia, Poland, Austria, and Saxony, are separated on the W. by Hanover, Hesse-Cassel, and other small German states, from the provinces of Westphalis and Rhine, which again are bounded on the W. and S. by the Netherlands, Belgium and France, and Bavaria. To these provinces, spread ever so wide a surface, no general description will apply; but they mostly present a level aspect,—se much so, that many marshes and lakes have been formed by the inundations of the rivers. The mountain-tracts of the Harts in Saxony, and the Riesengeberge in Silesia, are chiefly on the frontier. The rivers traversing the country, as the Rhine, Weser, Elbe, Oder, and Vistula, flow generally, with a slow current, from south to north. In the western provinces the climate is warmer than that of England; in the eastern it is cold, and also very moist along the shores of the Baltic. On the whole, he soil is sandy and poor. The most fertile and populous districts are Silesia, Ransish Frussia, and Saxony, particularly the plain of Magdeburg.

Agriculture, though in a backward state, is improving. The rural products resemble those of Britain; differing chiefly in the more extensive cultivation of rye, which, with potatoes, forms the principal food of the lower classes. Flax and hemp are largely raised; also chicory and beet, which hist yields about a fourth part of the sugar consumed. Tobacco, hops, and madder, are lisewise cultivated; and in the Rhenish districts wine is made. In 1837, the number of horses in the kingdom was 1,472,901; cattle, 4,838,622; aheap, 15,011,432; goata, 337,525; and hops, 1,936,304. Of the sheep, 3,617,469 were pure merinos, and 7,165,068 half-bred: these fine kinds are principally in Saxony, Silesia, and Brandenburg, and their wool forms the great staple of the kingdom. The small occupiers of land are usually proprietors; the larger owners generally suffivable their estates through stewards,—there being few farms except on the crow

d other districts, iron, copper, zinc, lead, and coal, are plentiful; and amber is found on the

Presents is mainly an agricultural country, though the Rhine, Saxony, Silesia, and some other parts, are now distinguished for several branches of manufactures. The latter are chiefly in the Rhine provisor, on the Wupper, in and around Elberfield and Solingen, which abounds in coal and waterpower, and where cotions, silks, and linens are largely produced. Linens are also made for ex-

portation in and around Hirchberg in Silesia, in Westphalia, and in Erneland in Docal Prusia. Superior broadcioth is made at Upen, Malmedy, Berlin, and Aix-la-Chapelle; and both lines and woolkens for domestic use are woven in almost every cottage. Hardware and culter are harpely made at Hagen, Iseriohn, Solingen, Olpe, and Essen; and Berlin is celebrated for its ositiven articles. Beer is extensively between in all parts; and the consumption of spirits is estimated at nearly 45.000, 100 Imp. gallons a-year! Berlin and Halle are the chief seats of the book-trais. The internal trade of Prussia is facilitated by numerous rivers, almost every where navigalis, and so connected by canals, that goods may be transmitted even between Hamburg and Dastic. Excellect carriage-roads also abound, with mail-coaches on the principal lines; and rallways have been formed from Berlin to Potsdam and to Stettin, between Cologne and Aix-la-Chapelle, sel in other places.

Excellect carriage-roads also abound, with mail-coaches on the principal lines; and railways have been formed from Berlin to Potadam and to Stettin, between Cologne and Aix-la-Chapelle, asd in other places.

The external commerce of the kingdom is likewise considerable, and rapidly increasing; though, rive the establishment of the Customs Union, its amount cannot be ascertained. It extends to almost all parts of Europe, and to America; but the chief intercourse is with the other Genus states. Bertain, Russia, Sweden, Denmark, and the Netherlands. The British trade (except the shapment of grain and timber from the Baltic ports) is mostly carried on at second hand thrugh Hamburg. Bermen, and the Netherlands ports, especially Rotterdam. The imports enhance surger, coffee, cotton wool, twist and stuffs, and English manufactures of various kinds; dying substances, systes, wines, said and stuffs, and English manufactures of various kinds; dying substances, systes, wines, said and sport ment monopoly), and coals. The exports consist principally of raw produce, mostly corn, wool, timber, zinc, flax, hams and salted provisions, ashirthes; the manufactured exports are chiefly intens, woollens, hardware, jewellery, watches, woolan clocks, Prussian blue, spirits, and beer. [Partner-Genanaw Customs Union.]

Tumber is now becoming scarce in Prussia; and that shipped is mostly brought to Dastite and Memel from Russian Poland; from whence likewise the corn exported is principally derived. The shipments of crain from Prussia amounted to 25,103,758 scheffels, or about 4,744,610 line, quarters, pruncipally wheat, but including considerable, especially to Britain, Holland, and Norway, is your of scarcity. In 1838, 1839, and 1840, when the crops were deficient in England, the total shipments of crain from Prussia amounted to 25,103,758 scheffels, or about 4,744,610 line, quarters, pruncipally wheat, but including considerable quantities of rye, burley, oats, beans and pusicy of scheduling wheat, but including considerable quantitie

S1.70.30; the imports in the same year were valued at £1,328,900. About 170,000 tons withpurg enter annually.

Memor, the most nowherly port, lies in lat. 53°42° N., long. 21°6° E., on the N. E. side of the Erricche-haff, a great saft lagoon. Pop. 9004. The harbour is deep and commodious; but, owing to a bar, vessels are frequently obliged to load and unload in the roads, where the anchorage is used good. Shipbutking is prosecuted extensively; and the staple export is timber, chiefly it; the annual average amount being about 30,000 backs, besides nearly 630,000 plants. Other export. even, flat, being, wood, linseed, hides, bones, and bristles. About 100,000 lasts of shipping ones.

arminally.

K. a pubery, the capital of East Prussia, lies parily on an island, but chiefly on the N. bank of
the Procel, near its junction with the Frische-haff, in lat. 54° 42° N., long. 20° 30° E. Pop. 6,68.
In 1859, the value of the exports, chiefly corn, linesed, respected, bristles, flax, and hemp, amounted
to £ 040,867; and the imports to £486,170. About 70,000 tons of shipping enter annually.
Philau, Elving, Koolin, Stralsund, Griefswald, Wolgast, and Barth, are the only others worthy
of notice. The water at these ports is shallow, seldom exceeding 10 or 12 feet.

## MEASURES, MONEY, FINANCES, &c.

Measures and Weights.—The Prussian or Rhineland foot of 12 in ches = 12336 lmp, inches; 48 quarts. = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, of Rhineland foot of 12 in ches = 2636 lmp, inches; 48 quarts. = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, of quarts. = 1512 lmp, bashel, or 34 cheffel, corn measure and 100 cheffels = 1 lms.

The pound of (2 Cologne marks) 32 loths, of 120 quarters; 60 scheffels = 1 lms.

The moreon or acre of 1815 q. perches = 3034 lmp, quarters = 2627 light from grains; and 100 Prussian lbs. = 10511 lbs. avoirdupois: the center and the hafe is 30 moreon.

The chine first and 12 lmp, roads 21 poles nearly; 132 quarters = 260 scheffel, corn measure, of 16 metien, of 4 quarts, = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, or 4 quarts, = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, or 4 quarts, = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, or 4 quarts, = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, or 4 quarts, = 1512 lmp, bashel, or 34 cheffel, corn measure, of 16 metien, or 4 quarts, = 1512 lmp, bashel, or 34 quarts, = 1512 lmp, quarter mearly; and 100 cheffels = a

The ohm, liquid measure, of 2 eimers, 4 ankers, or 120 quarts = 30-23 Imp. raill-ns; the othoft is 3 eimers; and the tun, beer measure, is 100 quarts, or 25-19 Imp. gallons.

Prussan los. The apotheories' pound is just in the commercial pound.

Gold and silver are weighed by the Cologne mark, reckoned equal 3048 troy grains; and

their fineness is expressed in the manner explain-ed under the head GERMANY. The prices of both metals are usually stated in Prussian dolmark fine

The following old measures are still partially

Berlin.—The ell = 26-25 Imp. Inches ; the ohm Berin.—1 ne ell = 2029 imp. inches; the olum of 2 simes, 4 ankers, or 128 quarts, = 32-97 Imp. gallons; the last of wheat of 3 wispels, or 72 scheffels, = 103-54 imp. bushels; and the last of coats of 2 wispels = 69-92 imp. bushels; the centner of 110 lbs. = 113-63 lbs. avoirdupois.

Dantsic—The ell of 2 feet = 225 Imp. inches; so chm of 2 eimers, or 128 quarts, = 32:97 Imp. bloos; the last of 32 malters, 60 scheffels, or B viertels, = 90:24 Imp. bushels. A last of mber is 80 cubic feet; and a last of pipe staves. 40 viertels, a 4 schocks or 240.

Conigsberg.—100 old Prussian ells = 63 lmp. rds nearly. The stof = 0.315 Imp. gallon. = 85.43 Imp. bushels.

Money.—Accounts are now stated in time to blars of 30 silver groschen, each of 12 pfennings, ressian currency. The Prussian dollar, being mark timated at the rate of 14 to the Cologne mark

groschen: In copper; 4, 3, 2, and 1 pfenning

The usance of bills on Berlin, Dantzic, &c., is

14 days' sight; days of grace 3. The Pression state bank issues paper money, which circulates on a par with silver: it has offices at Berlin, Konigsberg, Elbing, Dantzic, Stettin, Frankfort-on-the-Oder, Breslaw, Mag-

Stettin, Frankfort-on-the-Oiler, Brealaw, Mag-deburg, Munster, and Cologne. Finances.—Net revenue in 1841, 55,867,000 thalers, of which th. 47,280,000 from imposts, including bridge, road, and canal dues, &c., and th. 4,020,000 from domains and forests. The expenditure was about the same, including th. 23,721,000 for the army, and th. 8,674,000 for annual charge on the public debt; the net amount of which, after deducting the sinking fund, was estimated, in 1841, at th. 130,000,000, or about £19,000,000. or about £19,000,000.

or about £19,000,000.

Prussia contracted loans in England in 1818, 1822, and 1830; the last being the only one still unpaid. It was to the amount of £3,800,400, in bonds for £100 each, bearing 4 per cent, interest, and payable in London. They are furnished with coupons, and are transferable without registration. A portion is cancelled by the subside four.

estimated at the rate of 14 to the Cologne mark of fine silver, is equal 2a. 10dd. sterling; and 6 sinking fund.

The Prussian dollar was formerly divided into 34 good groschen. The Dantzic fiorin of 33 groschen = 9d. sterling: and the fiorin in Prussian currency = 1a. sterling.

The coins are,—In gold; double, single, and half predericks, of the nominal value of 10, 5. lead, provides for the reciprocal abrogation of land freedricks, but bearing generally an agio of 125 per cent. above currency; these are ninted at the rate of 35 to the Cologne mark 65-72ds fine: In silver; dollars minted at the rate of 100 to the Cologne mark, 4ths fine; also 2, 1826, the commerce and navigation of Great Prussian dollars, and base pieces for 1 and for 2 to the cologne mark, 4ths fine; also 2, 1826, the commerce and navigation of Great Prussian dollars, and base pieces for 1 and for 2 to the cologne mark at the rate of 12 months after notice. And by a Royal Ordinance, May 30, 1826, the commerce and navigation of Great Prussian dollars, and base pieces for 1 and for 2 to the cologne mark at the rate of 12 months after notice. And by a Royal Ordinance, May 30, 1826, the commerce and navigation of Great Prussian dollars, and base pieces for 1 and for 2 to the Cologne mark at the rate of 12 months after notice. And by a Royal Ordinance, May 30, 1826, the commerce and navigation of Great Prussian dollars, and base pieces for 1 and for 2 to the Cologne mark at the rate of 12 months at the rate

PRUSSIAN BLUE, the ferrosesquicyanuret of iron of chemists, a pigment or dys, composed of cyanogen and iron, and procured by a chemical process from car-bonate of potassa, bullock's blood, green vitriol, and alum. It is prepared of dif-ferent degrees of purity, and additions are made to it according to the purposes for which it is required. When pure, it is of a rich and intense blue, with a cop-

per tint upon its surface; inodorous, tasteless; insoluble in water, in a coping district acids; but is acted upon and dissolved by strong acids. It is extremely hygremetric, for, after having been well dried, it speedily attracts moisture.

PRUSSIC ACID, or hydrocyanic acid, is obtained by the action of muriatic acid on bicyanuret of mercury. It is limpid, very volatile, and of a strong pungent odour, resembling that of bitter almonds. Its taste is acrid, and it is virulently poisonous. Sp. gr. 706. In medicine it is used as a sedative.

PRUSSO-GERMAN CUSTOMS UNION on ZOLLVEREIN. This association for assimilating, uniting, and simplifying the fiscal arrangements of the

ciation for assimilating, uniting, and simplifying the fiscal arrangements of the numerous states of Germany, though it naturally arose out of the advancing civilisation of that country, derived its immediate origin partly from the circumstances resulting from the last European war. For a series of years prior to 1814, the "Continental System" of Napoleon, and other hostile obstructions, by nearly excluding British merchandise, had the effect of creating and extending meanufactures in various parts of Germany. None of the tariffs of the different states being then prohibitory, except that of Austria, the young manufactures became exposed on the return of peace to the crushing competition of England, and great distress was produced, particularly in the Rhemish provinces, which had at the same time the vast markets of France withdrawn from them by their transfer from that power to Prussia. Influenced partly by the discontent of these provinces, artly by the exclusion of all her leading staples, except wool, from the marlests of Great Britain, Prussia, in 1818, issued a new tariff, which raised the duties on the imports into her dominions. This new tariff, however, though amply protective to her own subjects, aggravated the difficulties of the manufacturers of the smaller German states, whose products it excluded, and who also, shut out from France and Austria, and having their internal trade impeded by numerous and conflicting customs and transit regulations, were now each nearly confined to the narrow limits of their respective domestic markets. The distressed manufacturers naturally sought a remedy for these evils; and in 1819 an association was formed at Nuremberg, which, gradually numbering 6000 members, ultimately forced the subject upon the attention of the German governments. Many negotiations took place; at length, in 1827, a Customs Union was formed between Wartemberg and Bavaria; next followed the treaty between Prussia and Hesse in 1828; and about the same time a third union, the Mittel Verein, took place between Saxony, Hanover, and some minor states. The former two were soon united by the exertions of Prussia; through whose influence likewise several states were detached from the Mittel Verein, which was afterwards dissolved. And in 1833, nearly the whole of the members of these unions were associated into one great league, the Zollverein, which came into operation January 1, 1834; and being afterwards joined—in 1835 by Nassau and Baden; in 1836, by Frankfort; in 1841, by Bruswick and Lippe-Schaumberg; and in 1842, by Luxemburg,—now comprises almost the whole of Germany, except the parts subject to Austria, Hanover, Oldenburg, Mecklenburg, Holstein, and the Hanse Towns.

By the convention of the Zollverein all restrictions to communication and transfer

By the convention of the Zollverein all restrictions to communication and transfere removed, internal custom-houses abolished, and a common system and collection of export, import, and transit duties established, to be levied at the exterior boundaries of the frontier states, and divided among the members of the league according to their population: a common system of monies and weights was also provided for; and it was agreed that there shall be a meeting of plenipotentiaries of the associated governments, in June annually, at which the affairs of the league shall be discussed. The duration of the convention was provisionally fixed for January 1, 1842; but if not then terminated (by two years' previous notice), is shall be considered as prolonged for 12 years, and so on from time to time for a

further period of 12 years.

STATEMENT of the Total Population of the Zollverein, and of the Amount of Customs Duties received, with the Average Amount per Individual in Silve Groschen and Pfennings, and the per Centage Cost of Collection, in each Year from 1834 to 1838.

		Gross Receipts.				Average	Count of Cal	
Years.	Population.	On Imports.	On Exports.	On Transit.	Total.	per Indivi- dual.	lection.	
1834 1835 1836 1837 1838	23,478,120 23,752,354 25,719,582 26,013,717 26,048,970	Prus. Doll. 13,763,458 15,731,182 17,332,770 16,866,187 19,235,823	Prus. Doll. 422,450 502,494 521,375 408,549 551,537	Prus. Doll. 529,534 526,158 487,321 592,310 534,987	Prus. Doll. 14,715,442 16,759,834 18,341,466 17,867,046 20,322,347	Gr. Pf. 18 8 21 2 21 4 20 6 23 4	16 per Cest 14 ,, 191 ,,	

In the year 1839, the total gross receipts amounted to 20,569,486 Prussian dollars; in 1866, to 21,923,232; and in 1841 (as shown below), to 21,915,944 dollars.

The following Table shows the Area and Population of the several Members of the Zollverein, the Amount of Duty raised, and the Shares of the Net Receipts in the Year 1841.

	Sq. miles.	Population.	Duty Raised.	Share of Net Receipts
1. Prussia, and the states which have come to an agreement with her. 2. Bavaria. 3. Saxony. 4. Wurtemberg. 5. Grand Duchy of Baden. 6. Electorate of Hesse. 7. Grand Duchy of Hesse. 8. Thuringian Association. 9. Duchy of Nassau.	31,259 5,749 8,150 5,915 3,853 3,793 4,940	1,706,276 1,703,258 1,294,131 666,280 820,907 952,421	1,681,171 1,878,176 474,448 846,364 408,673	3,158,69 1,299,75 1,291,39 506,80 480,19 637,415
0. Frankfort-on-the-Maine	174,535 92	27,075,985 66,338		
	174,627	27,142,323	21,915,944	20,681,864

The progress of the Zollverein was jealously watched in this country, as the tariff adopted by it was more unfavourable to the admission of British goods than

previously existing in the other states; and our manufacturers feared went reason, that their trade would suffer in every case where additional re imposed. It is impossible to investigate this question minutely, as the ween Britain and the states of the League passes not only through ports, but also through Holland and Belgium,—the principal channels mburg and the Elbe, Rotterdam and the Rhine, and Bremen and the But a general estimate will be obtained by a comparison of our trade with places.

D VALUE of British and Irish Produce and Manufactures exported to Germany, Holland, and Belgium, in the following Years.

	Average of	Five Years.	1000	1010	
	1829-33.	1834-38.	1839.	1840.	
wns	£ 4,358,650 42,364 192,497 2,402,546	£ 4,665,767 32,845 152,035 {2,843,550 856,150	£ }5,215,155 206,866 3,563,792 881,831	£ 5,408,499 219,345 3,416,190 880,286	
Total	6,996,057	8,550,347	9,867,644	9,924,320	
{ Manufactures*. { Twist and yarn } { Manufactures. } Yarn } { Manufactures. } Yarn  f Manufactures.  n Yarn  ery and mill-work.  are and cullery.  nd copper manufactures.  d steel	2,130,161 2,318,846 13,942 480 897,972 157,484 13,984 112,065 58,296 142,316	2,152,206 3,349,856 39,397 51,970 1,055,291 205,500 90,365 137,790 130,355 287,360	1,901,308 4,098,977 58,984 152,677 1,267,489 322,836 170,361 153,195 200,709 411,247	1,905,128 4,099,175 73,308 168,410 1,139,631 357,999 173,013 157,969 209,515 440,070	
l sugarer articles	45,105 482,983 622,433	67,190 92,303 840,764	123,101 8,399 998,311	120,679 5,083 1,075,040	

eve, while it exhibits a highly satisfactory increase in the amount of our

ove, while it exhibits a highly satisfactory increase in the amount of our shows also, as already noticed [COMMERCE], that that increase mainly fraw products and half-manufactured articles, as coal, iron, steel, twist. This is quite in harmony with the tariff of the Zollverein, which admits rials, and materials serving the ends of agriculture and manufactures, hout any, or on very low duties. Thus, raw cotton, wool, coal, pig-iron, hides and skins, potashes, turpentine, chalk, rags, manure, earths, black-d, seed, and such like, are exempt from duty; and low rates are imposed nd yarn, the produce of our superior machinery; metals in the earlier promanipulation; and all articles to which more labour is to be applied. But a press heavily, or rather prohibitorily, on articles entering into competitue manufactures of Germany, which are generally of a coarse heavy is is effected by the imposition of a fixed rate on the weight of the goods imthout any reference to quality or fluctuation of prices; so that it falls lightest ods and heaviest on the common kinds. They are on cotton manufactures, ods and heaviest on the common kinds. They are on cotton manufactures, or cwt.; on woollens, £4, 10s.; on hardwares, £8, 5s.; on common linens, ho linens, £3, 6s.; and on silks, £16, 10s. per cwt. Estimated ad valorem, m cottons varies in this way from  $3\frac{1}{2}$  to 120 per cent., and on woollens > 50 per cent.; and these per centages will of course increase according icles fall in price. The necessary operation of this system is the exclusive per cent. the markets of almost all the commoner articles of foreign manufacture; all those largely consumed in Germany, for which a complete monopoly sreated in favour of the home producer.

nufactures of Germany, however, are not to be considered as deriving tence solely from tariff protection. Many kinds,—as those of linens and—have been long established; and their cotton manufacture, though of ively recent introduction, has in some departments, particularly hosiery ], even outstripped that of Britain. In truth, much of the progress of ares in Germany is the natural result of her return to the arts of peace.

decrease in sotton goods has been chiefly in printed cottons; especially in red printed furkay reds, in which the dyers and printers of Germany and Switzerland excel those sountries. It is indeed probable that British printed cottons will very shortly cease a any of the Zollverein states."—[Macgragor's Commercial Tariffs, &c., part v. p. 69.)

A monopoly of cheap production, and the exclusive possession of advantages for which civilized man is every where struggling, cannot be always retained by Eagland. Without possessing perhaps the enterprise of the British and Americas, the Germans excel in judgment, calculation, and perseverance; and they have aptitudes and facilities of their own, which greatly aid the development of their industry. Their habits are eminently frugal; and wages are very low, especially in Saxony, where potato cultivation and the cotton manufacture appear to have advanced simultaneously. Elementary instruction is provided for all, and special instruction for those who exhibit any particular genins; and the arts of design, metallurgy, and chemistry, are better understood than with us; while even in those branches in which our superiority is the most marked, such as machinemaking, competition is rapidly marching after us. To these influences has now to be added that of the Zollverein, which, by rendering its numerous states commercially one country, with one frontier, establishing in fact perfect free trade among 27,000,000 of people, and leading in every direction to extensions of the means of internal communication, has given a prodigious impulse to every department of industry.

industry.

Yet, after allowing for all these circumstances, the immense capital, and other advantages which still render Britain superior to the rest of the world in manufacture advantages which still render Britain superior to the rest of the world in manufacture. turing power, would, there can be no doubt, enable it to export much more largely to the states of the Zollverein were their tariff more liberal. Instead of any modfication, however, it is feared by many that the protecting system will be extended, so as to exclude the yarns and other half-manufactured articles of which our exports now mainly consist; and it is certain that the tendency of the predominate legislation of Germany is to secure more and more of the home market in every stage of the process of manufacture. But this predominancy, we may remark, it rather owing to the youthful vigour, activity, and concentration of the manufacturing interests than to their importance compared with those of agriculture. The latter, which are much more diffused, more productive, and represent a vastly greater anount of capital and labour than the former, are, and must long continue, intimately connected with the foreign trade of Gormany; for it is to distant markets alone they can look for the sale of that surplus produce which home demand does not consume; and their just influence will doubtless be restored when the Zollverin shall, by its consolidation, have become sufficiently powerful to repress the local and partial influences of its various elements, and blend them into the paramount interest of the whole. To this restoration the progress of companying the cities and the silent statements of the whole. interests of the whole. To this restoration the progress of commercial legislation in this country, as indicated by the late modification of our tariff, will contribute, as well by checking the flow of capital from rural to manufacturing pursuits in the states of the Zollverein, as by inciting the agricultural interests in those states to control any farther extension of the restrictive policy. It is besides only upon a moderate system of duties that contraband trade can be prevented, and a healthy action permanently communicated to the manufacturing interests themselves. We have therefore, just grounds to believe that the restrictive tendency of the Zollvereiu will be checked, or at least not suffered materially to increase; and that, while the advancing wealth of Germany will naturally lead to an enlargement of its foreign commerce, an important share of this commerce must continue to be held by Bri-

tain, from the great amount, variety, and cheapness of her merchandise.

The members of the Zollverein desire its extension; but, by its fundamental organization, no states can be admitted but those of Germany,—the league being indeed partly the result of a popular feeling among those states for unity and nationalization. Of the different members, Saxony is that which on the whole has profited most by the League, for in that country manufacturing industry being most developed, it had the vantage ground in competing with the others; and new and extensive markets were opened to her, and at the same time closed to a great extent against foreign rivals. Frankfort-on-the-Maine, again, is that which has experienced least benefit from the League. [Frankfort.] Prussia, though the leading and most zealous member, is, in a financial point of view, situated less advantageously than she would have been had her independent tariff been continued: many of her protected classes have likewise suffered from the competition of Saxony. This has led to the general belief that the ostensible object of the Zollverein is neither the only nor the chief motivo which has influenced that power, but rather political views, extending beyond the interests of the present day, and tending to its own aggrandisement. The origin of the union, however, was, as we have already explained, commercial; and this circumstance strengthens the probability of its duration; but political consequences of the greatest importance cannot fail

to arise from the external relations of the Zollverein. Indeed, the distinction beiween a commercial union and a political alliance is an imaginary one; since, what-ever so completely unites the interests of different bodies of people, must combine their policy, their diplomacy, and, in the event of danger, their strength.

## WEIGHTS, MONIES, CONVENTIONS, &c.

15 = 15 Saxon (Dresden) lbs.

Also. 36 = 35 Prussian centners of 110 lb

18 = 25 Bavarian centners of 100 lbs.
2 = 1 quintal of 100 kllogrammes.
3 = 37 Wurtemberg centners of 104 lbs.
35 = 35 Saxon (Dreaden) centners of 110 lbs.

Money.—The integer of account in the north-ern states is the Prussian dollar (thaler) or we state is the Prissian dollar (Mater) or rown of 30 silver groschen; in the southern, the Bavarian guilder or florin of 60 kreutzers. The former is equivalent to 2a. 104d., the latter is 1s. 9d. sterling; the Cologne mark of pure silver, of 233°855 grammes, being represented by 14 dollars or 244 florins. Hence 1 dollar = 14 lorin; 1 florin = 4 dollar; and 15 silver gros-then = 524 kreutzers.

sorm; I norm = 7 done; and 15 anver growthen = 525 kreutzers.

A new coin has been struck, common to all the states, of the value of 1th of the mark of pure silver, and equivalent consequently to 2 Prussian dollars, 3\(\frac{1}{2}\) Bavarian florins, or 5s. 9\(\frac{1}{2}\)d.

Weights.—The weight adopted by the League shahe basis of their tariff, is the centner or hunfredweight of the duchy of Baden, which is Evided into 100 pounds, each equal to the livre assuelle, or a kilogramme of France. The Zoll tentner of 100 lbs. is therefore equal to 110-243, or very nearly 1104 avoird. lbs.; and 1100 avoird. is. = 90-708, or nearly 904 Zoll-pounds. Also, is Zoll-centners = 64 avoird. hundredweight searly. The Zoll pound is divided into 30 loths. The following equations are given in the tariff:—

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Zoll-centners = 64 avoird. hundredweight searly. Hundredweight searly. It is the zold to the trail to the Purision of Vereins Münze, or "Union's Money."

Treaties of Commerce have been effected with Holland, the Hanse Towns, and Gre

of such vessels.

In like manner, such vessels proceeding from
the United Kingdom and colonies to the ports
and places thus referred to, shall be treated as
if returning to a Prussian Baltic port,—it being
understood that these privileges are to extend to
the vessels of the states aforesaid and their cargoes, only in respect to each of the said ports in which British vessels and their cargoes shall, upon their arrival and departure, continue to be placed upon the same footing as the vessels of

the states of the Zollverein.

This treaty, unless terminated January 1, 1848, by 6 months' previous notice, remains in force until January 1, 1884, and further until the end of 12 months after notice by either party.

Further information will be found in Dr Bow-ring's "Report on the Prussian Commercial Union," 1840, and in Mr Magregor's "Com-mercial Tariffs and Regulations of the several States of Europe," &c., part v. July 1842.

PULLICATES, cotton handkerchiefs, checked, of various colours.

PULQUE, a spirituous liquor made in Mexico, from the maguey or agave.

PUMICE STONE (It. Pietra pomice) is generally assumed to be a lava or rolcanic glass, though it does not occur in all volcanic countries. It is extremely corons, of a fibrous texture, and is harsh to the touch; colour gray, tinged with mown or yellow; it has a shining, pearly lustre, and is very light. Pumice is married and exported in large quantities from Lipari and the isles of Ponza. It

PUNCHEON, a measure of capacity for liquids. [Measure, Wine,]
PURPLE WOOD, a tropical cabinet-wood, lately introduced, said to be the
produce of a kind of thorn. It is a narrow wood, being only about four inches

wide, of a purple colour, and without veins.

PUTCHUCK, the fleshy root of a plant growing in Gujerat. It is largely exported from Bombay and other ports of the N.W. of India to China, where it is

ased as incense. In its commercial state it is generally mixed with impurities.

PUTTY, a vulgar name for the peroxide of tin, generally used for polishing mirrors and lenses, and for rendering glass white and opaque, converting it into mamel; and for other purposes in the arts. This must not be confounded with the putty of glaziers, which is prepared by kneading chalk with linseed oil.

PYROLIGNEOUS ACID. [ACETIC AGED. VINEGAE.]

United Kingdom.

Q.

QUARANTINE Laws, regulating the intercourse with countries subject to petilence, originated in the 15th century in Venice; and, though also applied to cases of cholera and yellow fever, owe their introduction, as well as their continuance, to dread of the plague of the Levant. They consist of regulations interrupting the intercourse, and subjecting men and animals communicating with the country affected by or suspected of contagion, to a probationary confinement, and goes and letters brought from it (and hence assumed to contain contagious poison) to a process of depuration. The confinement and depuration take place on shipboard, or, as in Malta, Marseilles, and other Mediterranean ports, in isolated establishments called lazarettoes. Goods are subjected to quarantine according as they are seen-maceptible, a class embracing wood, metals, and fruits; or susceptible, including all animal substances, such as wool, silk, and leather, and many vegetals matters, such as cotton, linen, and paper,—the whole of which are opened up, ventilated, and sometimes fumigated. Every ship is furnished by the sanatory subjected, subjects them to it for periods, differing according to circumstances, from about 5 to 40 days; from which last period the term quarantine is derived. The counties upon the Levant are considered as permanently in a state of suspicion; and so ship sailing from any of them is considered to bring a clean bill.

These laws are of little importance, except with reference to the Mediterranean trade. British vessels clearing out from the United Kingdom for any place in the Mediterranean trade. British vessels clearing out from the United Kingdom for any place in the Mediterranean or West Barbary, or any other port subjected to quarantine regimen and the supplements of the supplements of the united Kingdom for any place in the Mediterranean trade.

These laws are of little importance, except with reference to the Mediterranean trade. British vessels clearing out from the United Kingdom for any place in the Mediterranean or West Barbary, or any other port subjected to quarantine relations by Orders in Council, are to receive from the Customs Office a printed stract of the existing regulations (6 Geo. IV. c. 78) for their guidance. Vessels from the Mediterranean and West Barbary, with clean bills, are to perform it days' quarantine, to which likewise are subjected ships communicating with sed vessels, as also those which, though arriving from other ports of Europe et al. America (without quarantine establishments), have on board susceptible article, the produce of Turkey, Egypt, or Barbary. Vessels with foul or suspected hills are to perform 30 days' quarantine; and if pestilential disease shall appear during that time, the quarantine must commence anew. Ships from the Mediterranean and West Barbary, not having any infectious disorder on board, but without clean bills of health, are to repair to Standgate Creek or Milford Haven. But vessels bound to any port in the United Kingdom, on board of which the plague shall appear, are required immediately, if to the S. of Cape St Vincent, to repair to seem lararetto of the Mediterranean, and if to the N. of that cape, to Milford Haves. For other vessels liable to quarantine there are various stations throughout the state of the state of the mediterranean, and if to the N. of that cape, to Milford Haves.

These regulations form a serious and in most respects an unnecessary burden upon commerce. Plague is now said by many to be an epidemic merely; sad, though the weight of authority is still in favour of its being also contagious, it is established to be so in a mode and degree much less than was formerly supposed. There is no distinct evidence of merchandise having ever acted as a conductor of plague; and the received distinction between susceptible and non-susceptible commodities is now held to be fanciful. Great doubts are also entertained as to the capability of the lower animals to communicate the disease. But, provided circumstances be favourable to the transmission of plague, it is still believed that it can be communicated by one person to another, as well as through the medium of the clothes and bedding of patients. The duration of quarantine is besides the subject of deep complaint: the virulence of plague, it is now admitted, must prevent its poison from remaining long latent in the human body; and, according to the most skilful observers at Malta and elsewhere, the disease usually appears from the third to the sixth day after communication; never after the fifteenth.

But popular jealousy, as well as the impracticability of effecting a beneficial change without the consent of all neighbouring countries.

But popular jealousy, as well as the impracticability of effecting a beneficial change without the consent of all neighbouring countries, are obstacles to say alteration of the existing system. Thus, if without such a general agreement the British government were to change the regulations at Malta, the pratique granted there would not be received elsewhere,—a circumstance which would be fatal to its transit trade, and also to its importance as a quarantine station, now daily increasing from the use of the overland journey to India via Egypt. It is probable,

therefore, that no great alteration will ever be effected, except through medical commissioners, acting under the directions of the chief powers of Europo.

QUARTER, a measure of capacity for corn. [Measures.]

QUARTER, a measure of capacity for corn. [Measures.]
QUARTER, a measure of capacity for corn. [Measures.]
QUARTER, a measure of capacity for corn. [Measures.]
QUARTER, an intensely bitter wood, obtained from two trees, the Q. amars of Gniana, and the Q. excelsa of Jamaica; though the produce of the former is now rare. It is imported in billets; but before being used is cut into chips, which are soentless, and of a light gray colour,—becoming yellow or brownish, however, by long exposure. It is used medicinally as a tonic, and, though forbidden by statute, by some browers as a substitute for hops. Another variety, the Q. simaruba, yields the tonic bark called simarouba, imported in bales from the West Indies.
QUERCITRON BARK, an important yellow dye, the produce of a species of cak (Quercus tinctoria or nigra) indigenous to N. America.
QUICKSILVER. [Mercury.]
QUILLS. [Pens.]
QUILLS. [Pens.]
QUILCE, a yellow-coloured fruit, of an austere acid taste, the produce of a species of pear-tree (Cydonia vulgaris) indigenous to Crete, but common in France, particularly on the Garonne, and also in the S. of England. It is said to be the same with the celebrated apples of the Hesperides. Quince seeds abound in mucilage, and are an article of the materia medics.

and are an article of the materia medica

QUININE, a white powdery vegetable alkaloid, extracted from the yellow Perruvian bark, and for which it is now advantageously substituted as a medicine.

QUINTAL, generally signifies the weight of a hundred pounds.

## R.

RABBIT. [Furs.]

RAGOON, a small species of bear (Ursus lotor), valued for its fur, which is used in hatmaking. Its hair is gray, soft, long, and thick, white in the middle, and black at the ends; eyes surrounded with black patches; tail annulated. It inhabits Jamaica and N. America, especially Kentucky.

RAGS (Du. Lompen. Fr. Chiffes, Drapeaux, Drilles. Ger. Lumpen. It. Stracci, Strasse. Por. Farrapos, Trapos. Rus. Trepje. Sp. Trapos, Andrajos), or tattered fragments of cloth, are of importance in the arts, more especially when of linen or cotton, for their use in papermaking. The rags of which British paper is made are mostly imported, chiefly from Hamburg, Bremen, Rostock, Ancona, Leghorn, Messina, Palermo, and Trieste. They arrive in our ports in closely packed bags, containing each about 4 cwts.; which, according to the respective qualities begs, containing each about 4 cwts.; which according to the respective qualities of the rag, are marked S. P. F. F., S. P. F., F. F., F. X., and F. B. There are, however, many varieties even in these divisions. About 10,000 tons are annually entered for They are generally darker, dirtier, and coarser than the Enghome consumption. lish, but on the other hand are valued from being chiefly linen, while those collected at home are mostly cotton. France, Holland, and Belgium prohibit the exportation of rags, in order to encourage their own long-established paper manufactories:

Spain and Portugal likewise enforce a similar prohibition. Of late years, also, the shipments from Sicily have been checked by the imposition of an export duty of 2a. per cwt.; while those from Leghorn to this country have greatly declined, owing to the competing demand of the Americans. [PAPER.]

Woollen rags are commonly used as manure; but some kinds are unravelled, and, after being mixed up with fresh wool, manufactured again into coarse cloth. RAILWAYS (Fr. Chemins de fer), made rudely of pieces of wood imbedded in the ordinary roads, so as to form wheel-tracks for facilitating the motion of carts and wagons, were introduced into the English mining districts in the 17th century; in the succeeding century these were gradually superseded by the plateraliway or tram-road; and edge-rails were introduced in 1801. Shortly afterwards the moveable steam-engine began to be employed instead of animal power for locomotion; but its powers were long very imperfectly developed; and railways continued in little use except for the conveyance of mineral produce to

the place of shipment.

The epoch of the modern railway system is fixed at 1814, when George Stephenson invented the steam blast, the life-blood of the locomotive engine, and which increased its speed from 3 to 6 miles per hour. But the capabilities of a railway for the conveyance of passengers as well as merchandise, though indicated by the Stockton and Darlington Railway, 1825, were not fully established until 1829, shortly before the opening of the Liverpool and Manchester line, when a premium of £500, offered by the directors of this railway for the best steam-locomotive, was, after a keen competition among the most distinguished engineers, awarded to Robert Stephenson, the proprietor of the "Rocket," which, though weighing with tender only 74 tons, drew 44 tons gross at 14 miles per hour. This was mainly effected by tubing the boiler,—an improvement which increased the evaporating power to three times that of the older engines, with 40 per cent. less consumption of fuel. The result was, that, though the principal inducement to establish the railway had been the traffic in goods, this was so far exceeded by the profit from passengers, that the company were enabled to meet great extra charges, and to divide regularly 10 per cent. annually upon their capital, although the outlay on the work was more than double the original estimate.

The signal success of this undertaking communicated a prodigious impulse to the railway system, not only in the United Kingdom but on the Continent and in America. In England, the leader in this "iron revolution," lines were speedly projected between all the great towns; improvements were made in the modes of constructing the road and laying down the rails; and the evaporating power of the engine was increased by enlarging the boiler and adding to the number of tubes, which, instead of 24 as at first, are now from 90 to 150 and upwards, expening from 400 to 600 square feet of heated metal to the water, in addition to the area of the fire-box. The average speed of the passenger trains is about 30 miles an hour; but Marshal Soult, when in England, was carried at the rate of 60 miles: and the progress of improvement is such, that no limit can be placed to the rapidity, ease, and cheapness of conveyance by these splendid creations.

## FORMATION OF BRITISH RAILWAYS, STATISTICS, &c.

The British railways for general traffic have been all formed by joint-stock companies, acting under the sanction of parliament. Respectable projects commonly emanate from a few individuals interested in the line proposed; though the mass of original proprietors are almost always speculative adventurers. In carrying out the measure, directors of business-like habits and local influence are appointed, who allst themselves into sub-committees to look after the traffic, the surveying, the share-list, and the canvassing along the line, according to their qualifications. Having ascertained that there are no engineering difficulties of a marked character between the two termini, the next stage, if the share-list be found to fill, is to estimate the probable income. This is done by computing the amount of passengers, carriages, and goods passing at particular places on the line, and calculating the probable increase of this "direct traffic" from the cheapness and quickness of the railway, as well as the "contingent traffic" from other places, whence travellers and goods can be carried more advantageously by the proposed railway than wholly by a direct conveyance. In such computations some assistance may be derived from the progress of other undertakings; still, great discrimination will be necessary, as the increase of passengers—the main contributors to a railway—has, according to Mr Lecount, been in all proportions up to 80 to 1.

Meanwhile, the engineer will be engaged in the surreying and levelling. And in most cases a practised man will be able at once to decide upon the principal points of the course, as well with reference to the maximum of traffic, as the avoiding of curves, costly purchases, and expensive operations. As a general rule, a perfectly straight and level line is to be preferred when the terminiare of equal elevation, or a uniform slope when one is higher than the other. But as it rarely happens that either of these can be obtained for any great distance without inconvenient and expensive deviations, the engineer so adjusts his inclinations, or gradients, as to make the nearest practicable approach to a level; avoiding loss of engine power from undulations, by making all the inclinations on one side of the summit point rist towards it, and all on the opposite side descend from it. The retarding effect of elevations is variously estimated; but it is a common theory that an elevation of 9 feet requires an exertion of power equal to that on a mile of level railway; so that the same power which would move a given load over one mile of railway rising 30 feet, or 1 in 264—the characteristic or ordinary gradient on the South Western, Brighton, South Eastern, and many other lines—would move the same load over two miles of level road; hence making the "equivalent distance" double the "actual distance." In conducting a railway over a considerable elevation, some engineers distribute the rise and fall as equally as possible throughout the whole line; others concentrate them in a few steep planes, where additional engines are used, and make the remainder comparatively level. Thus, in the London and Birmingham Railway, the ordinary gradient is 1 in 330, or 16 feet per mile, which is

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nowhere exceeded except in the extension from Camden Town to Euston Square. But the Liverpool and Manchester Railway, on the main line, has no gradient exceeding 1 in 849, except in two planes of about 1½ mile each, inclining 1 in 89 and 1 in 96, near Rainhill; nor has the Great Western, in a length of 11½ miles, a steeper gradient than 6½ feet per mile, or 1 in 812, except two inclined planes of 1 in 100; and on the Edinburgh and Glasgow line, the steepest is 1 in 880, with the exception of the inclined plane on approaching the latter city. Similarity in the gradients is essential to the economical working of a railway by inanimate power. If any inclination occur so steep that the ordinary power cannot ascend it by a reduction of speed, it must either be surmounted by the aid of auxiliary power, or the engine must run over other parts of the road with less than a maximum load, and consequently at an unnecessary expense.

While the engineer is engaged, the solicitor will have been feeling his way amongst he landholders and occupiers, so that refractory proprietors may if possible be avoided; and after a time he, the engineer, secretary, and directors, will throw all their information into one stock, and select that line which on the whole appears to be the best with reference to its gradients, goology, commercial importance, and he facilities it affords for constructing the works. These and all other preliminary natters require the greatest consideration, from the difficulty, delay, and expense of obtaining acts of parliament for railways, more especially under the present tanding orders, which require the plans to be deposited with the Clerks of the Peace by March 1, and in the Private Bill-Office by April 1, in the year preceding hat in which the application to parliament is made,—thus allowing a whole year instead of 6 months as before 1837) for interested parties to consider the scheme, and prepare for opposing or advocating it. A general account of the existing reguations will be found under Company. Besides other powers, the Railway Act smally grants authority to borrow an additional sum, equal to one-third of the hare-capital, if necessary.

hare-capital, if necessary.

The act being obtained, the land required is set out and purchased. Where expitant compensation is required, recourse is had to a jury, who commonly award sum much less than that claimed. The excavations, embankments, tunnelling, and nasonry for bridges, viaducts, and other erections, are then let to contractors; trranging if possible so that each will be enabled to use all his excavations in his mbankments. The "formation level" being thus completed, is spread over with stratum of broken stone or "ballast," on which firm dry foundation are placed he blocks or sleepers to which the rails are fastened; and the intervening spaces are afterwards filled up with the same material. The ordinary standard width of he rail-tracks, both in Britain and the United States, is 4 feet 8½ inches; but a ew in this country are nearly 6 feet; and the gauge of the Great Western was fixed y Mr Brunel at 7 feet, in order to allow scope for improvements in power, speed, tability, and convenience; but this is generally considered to be beyond the most idvantageous width. The distance between the tracks is of inferior consequence.

The expense of constructing English railways, all with double tracks. has varied

The expense of constructing English railways, all with double tracks, has varied under different circumstances from £10,000 to £50,000 per mile. The annual sharges are also extremely variable,—railway expenses being indeed as yet but amporfectly understood. But the experience of several undertakings in this country and in Belgium coincide pretty closely in showing the average proportion of the annual receipts to the annual expenditure to be nearly as 2 to 1. It will be seen the most profitable.

From the subjoined table, that in general long lines have been the most profitable. In the United Kingdom about 3000 miles of railway have been sanctioned by acts of parliament; upwards of two-thirds of which are intended for the conveyance of passengers and goods by steam-power; and of these last nearly 1300 miles are in operation. The amount of capital invested in these undertakings may be stated at from £60,000,000 to £70,000,000.

In the United States about 3500 miles were in operation in 1840; and the average expense of their formation was only about £5000 per mile, arising partly from the cheapness of land and timber, and partly from their being in great part only single tracks, and in other respects of inferior construction. Comprehensive railway systems have been formed by the governments of Belgium and France. Important lines are also in progress in Germany, Austria, and Italy. And they have been introduced into Russia, Canada, Cuba, Egypt, and other parts,—the engineers being frequently, and the rails and locomotives generally, from England.

acknowledgment of having received the acceptance of a bill of exchange in paym requires a receipt-stamp. But the expressions "Mr T. has left in my hands," if I have received a bill, &c., to recover," &c., not being given for or upon the p ment of money, are held not to require stamps (Langdon v. Wilson, 2 Mas. 4 , and ment of money, are neid not to require stamps (Langdon v. wilson, 2 Man. q k., 10). A receipt for a given sum requires only a stamp to meet that amount, though it make mention of other sums. A written acknowledgment at the foot of an account, that such account "is correct," may be given in evidence without being stamped. (Wellard v. Moss, 7 Moore, 503. Philips on Evidence. Sir E. L. Tember L. D. voce Acquittance. Chitty on the Stamp-Laux.)

RE-EXCHANGE, the price of a new exchange due on a protested bill. REGISTRATION—CLAUSE OF, in the law of Scotland, is a form of clause applicable to obligatory deeds authorizing them to be recorded in the beste of a

applicable to obligatory deeds, authorizing them to be recorded in the books of a court having jurisdiction to put the deed in force. When the deed is so registered

REGISTRY OF SHIPS. Before a ship is ready for sea, the property of it is in the same situation as that of any other moveable; but whenever it becomes fitted for its proper purpose, all rights connected with it are, by a law extending over the whole of the British dominions, held under a system of custom-house regi-tration; a compliance with the provisions of which is besides necessary to emits a vessel to the privileges of a British ship under the navigation laws. The registry a vessel to the privileges of a Dritten simp under the havigation Act of 1660. [Nut-GATION LAWS.] It was afterwards the subject of various acts; and at length whole were consolidated and reduced to a system. The existing regulations are embodied in a statute passed in 1833, of which the following is a very full abstract:-Abridgment of an Act for the Registering of British Vessels, viz. 3 & 4 Wm. IV. c. 55, with the Alterations of the Act 1 & 2 Vict. c. 113.

§ 1. Act 6 Geo. IV. c. 110, and succeeding acts monifolated.

Certificate and General Regulations, § 2. No essel is entitled to any of the privileges of a importance of the net A Geo. IV. a privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship, are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liable to ferrificate on the privileges of a British ship are liabl consolidated. Certificate and General Regulations, § 2. No vessel is entitled to any of the privileges of a British-registered ship, unless it have been registered in virtue of the act 4 Geo. IV. c. 41, or the act 6 Geo. IV. c. 110, or be registered terms of this act, and a certificate of recistry be obtained in the statutory form.

8.3 The following are the purpose authorized to

§ 3. The following are the persons authorized to make registry and grant certificates for vessels in their respective places:—The collector and comptroller of the customs in any port in the United Kingdom and in the Isle of Man, respectively: The principal officers of the customs in Guernane principal oncers of the customs in Guern-sey or Jersey, together with the governor, lieu-tenant-governor, or commander-in-chief of those islands, respectively: The collector and comptrol-ler of any port in the British possessions in Asia, Africa, and America, or the collector where there Africa, and America, or the collector where there is no comptroller: The collector of duties at any port in the territories under the government of the East India Company, within the limits of their charter, or any other person of the rank in their service of senior merchant, or of six years' standing in their service, appointed to act in execution of the act: The collector at any British possession within the said limits, together with the exercise. with the governor, licutenant-governor, or com-mander-in-chief: The governor, licutenant-governor, or commander-in-chief of Malta, Gibgovernor, or commander-in-chief of Malta, Gib-raltar, Heligoland, and Cape of Good Hope, re-spectively [repealed as to Cape of Good Hope, a collector having been appointed, I & 2 Vict. c. 113, § 15]. No vessel can be registered at Heli-goland, except it be wholly of the build of that place: and vessels, after having been registered at Malta, Gibraltar, or Heligoland, cannot be registered elsewhere. Vessels registered at Malta, Gibraltar, or Heligoland, are not entitled be registered ensewhere. Vessels registered at Malta, Gibraltar, or Heligoland, are not entitled to the privileges of British ships in any trade between the United Kingdom and any of the British possessions in America. Wherever the act makes provision as to collectors and comptrollers of the customs the possessions are read to call the of the customs, the provisions extend to all the above-named officials in their respective circum-

privileg feiture

feiture.

§ 5. No ship can be duly registered by vive of this act, except such as are wholly of the ball of the United Kingdom, or of the laie of the Courney or Jersey, or of some of the obinies, plantations, or territories in Asia, Africa, plantations, or territories in Asia, Africa, or America, or of Malta, Gibraltar, or Helpland, or such as may have been condemned in prizes, or for breach of the laws for the prevention of the slave-trade, and which wholly belong to British subjects.

British subjects.

§ 6. Mediterranean Pass (now in disuse) may be issued at Gibraltar and Malta for certain says.

issued at tile-matter and Matta for certain ampletonging to these places.

§ 7. No vessel can retain the privilege of a British ship after having been repaired in a foreign country, if the repairs exceed the smooth of Nos. for every ton of the burden, most they have been recovered by the configuration. of the burden, most the burden, most they have been necessary by reason of extraord nary damage sustained during absence from the British dominions, to enable her to perform British dominions, to enable her to perform her voyage, and to return to some place in the said dominions; and whenever any vessel so repaired in a foreign country arrives at any port in the British dominions as a British-regulared ship or vessel, the master or other person having the charge must, upon the first entry, report to the collector and comptroller that the vessel in been so repaired, under penalty of 28s, per 18s; and if it be proved to the satisfaction of the Comissioners of the Customs that such vessel was seaworthy at the time when she hast departed missioners of the Customs that such vessel was seaworthy at the time when she last departed from any place in the British dominions, and that no greater repairs have been done than wer necessary, they may, upon full consideration of cumstances, direct the collector and comproduct to certify on the certificate that it has been proved to the satisfaction of the commissioners that the privileges have not been forfeited, not withstanding the renairs. ing the repairs.

above-named officials in their respective circum-stances; and all provisions as to commissioners of the customs apply to the governor, lieutenant-

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british ship becoming prize to an sold to foreigners can again be entitled rileges.

rileges.

> registry can be made in any other
see than that to which such vessel beept of vessels condemned as prizes in
Jersey, or Man, which must be repointed out below); and any registry
rary to these provisions is null, unless
r officers be specially authorized to registry in any other port by order of asioners. At every port of registry a be kept by the collector and comptrol-ch all the particulars contained in the ic certificate must be entered; and stry must be numbered in progression, at the commencement of each year; lector and comptroller must, within one ansmit to the commissioners a true the number of certificates granted.

very vessel is deemed to belong to some ear which some, or one, of the owners, and subscribe the declaration required istry, resides, and when such owner transfer all his or their shares, the ves-

s registered de novo before sailing from which she then belongs, or from any in the same part of the United Kingie same colony, plantation, island, or le same colony, plantation, island, or but if the owner or owners cannot in ime comply with these requisites, so ry may be made before it be necessary collector and comptroller of the port seollector and comproder of the port vessel may then be, may certify upon I the existing certificate, that the same in in force for the voyage. In the case built in any of the foreign possessions we for owners residing in the United if the master or the agent for the aduce to the collectorand comptroller of

sduce to the collector and comptroller of to mear to which the vessel was built, ate of the builder required by the act, ribe a declaration of the names and no of the principal owners, bearing that identical vessel mentioned in such cer-ad that no foreigner, to the best of his and belief, has any interest therein, or and comptroller shall cause the ves-myveved and give the urveyed and measured, and give the ertificate under their hands and seals, sen, where, and by whom the vessel the description, tonnage, &c., which has the force of a certificate of registry ears, unless the ship sooner arrive in i Kingdom.

erson who has taken the oath of als foreign state, except under the terms pitulation, unless he afterwards become or naturalised subject of the United, nor any person usually residing in any at under the dominion of the British less he be a member of some British less he be a member of some British ragent for or partner in any house or ship actually carrying on trade in Great Ireland, is entitled to be the owner, in part, directly or indirectly, of any istered by virtue of this act.

Declaration, § 13. Before registry and , a declaration, describing the ship, ad master, and that no part of the vesto foreigners, must be made and in (according to a form given in the

nd for such reasons sold by order of its benefit of the owners or others, a vessel lost or broken up within the f the act, and can never again be ennumber reside within twenty miles; but the num-ber is not in any case to exceed three, unless a greater number be desirous to join in subscribing the declaration, and one is sufficient if all, or all except one, be resident at a greater distance than twenty miles.

§ 14. In case the required number of owners do not personally attend to subscribe the declaration, such as personally attend must further declare such as personally attend must further deciare that the part-owners then absent are not resident within twenty miles of the place, and have not, to the best of their knowledge or belief, wilfully absented themselves to avoid making the declaration, or are prevented by illness from attending. Survey and Measurement, § 15. To enable a proper certificate to be granted, it is provided that provious to the registering, some one of

proper certificate to be granted, it is provided that, previous to the registering, some one or more persons appointed by the commissioners are to go on board, and strictly and accurately examine and admeasure the vessel as to every particular contained in the form of the certificate, in the presence of the master, or any other person ap-pointed on the part of the owners, or in their absence by the master; and they must deliver a true account in writing of all such particulars of the build, description, and admeasurement, as are specified in the form of the certificate, to the are specified in the form of the certificate, to the collector and comptroller; and the person attending on the part of the owners is required to sign his name to the certificate, in testimony of its truth, if he agree with the particulars thereof. §§ 16, 17, and 18, containing provisions for measurement, are repealed by § 6: 6 Wm. IV. c. 56; for which see Tonnage.

§ 19. Whenever the tonnage is ascertained ac-cording to the prescribed rules (except in the case of vessels admeasured affoat), the same is ever after deemed the tonnage, and must be re-peated in every registry, unless any alteration be made in the form and burden, or it be discovered that the tonnage had been erroneously taken.

Bond, § 20. At the obtaining of the certificate.

Bond, § 20. At the obtaining of the certificate, security by bond must be given (by the master and such of the owners as personally attend, as above) to the satisfaction of the registering officers, in the penalties following, viz. If the vessel be decked or be above the burden of 15 and not exceeding of them in Civil. if revending Stand not exceeding 50 and 10 to regarding or be above the burden of 15 and not exceeding 50 tons, in £100; if exceeding 50 and not exceeding 100 tons, in £300; if exceeding 100 and not exceeding 200 tons, in £500; if exceeding 200 and not exceeding 300 tons, in £800; and if exceeding 300 tons, then in the penalty of £1000. The conditions of every such bond are as follows: that the certificate shall not be sold, lent, or otherwise disposed of to any person, but shall be solely made use of for the service of the vessel for which it is granted; and that in case she be lost, taken, burnt, or broken up, or otherwise prevented from returning to the port to which she belongs, or shall on any account have lost her privileges, or shall have been seized and condenned for lilicit trading, or shall have been taken in execution for debt and sold by process taken in execution for debt and sold by process of law, or shall have been sold to the crown, or of law, or shall have been sold to the crown, or shall under any circumstances have been regis-tered de novo, the certificate, if preserved, shall be delivered up, within one month after the ar-rival of the master in any place in the British do-minions, to the collector and comptroller of some port in Great Britain, or of the lale of Man, or of the British plantations, or to the governor, lieutenant-governor, or commander-in-chief for the time being of Guernsey or Jersey; and that is owned by one person; or in case there at he proper officer—by the owner, if its owned by one person; or in case there at-owners, by both, if both be resident any miles of the placewhere the registry!

British dominions, as above, the certificate shall,

§ 39. If upon any change of property in a ves the owners desire to have her registered de nove, although not required by the act, and the proper number attend at the custom-house at the port to which she belongs, the collector and comptrolto which are occounts the concern and computer her may make such registry, and grant certificate under the above regulations. § 40. Every collector and comptroller is bound,

upon reasonable request by any person or persons, to produce for inspection any oath, the declaration, or register, required by the act relative to any vessel, and permit extracts to be taken, which,

without requiring production of the originals or the attendance of officials. § 41. If the property in a vessel, belonging to any person out of the kingdom, be sold in his abs nee by his known agent or correspondent. als nee by his known agent or correspondent, under his directions expressed or implied, and acting for his interest, the agent executing a bill of sale, without having received a legal bower to do so, the commissioners, upon application made to them, and proof of the fair dealings of the parties, may permit the transfer to be registered, or to be recorded and indorsed, as the case may be, as if legal power had been produced; and if it happen that a bill of sale cannot be produced, or, by reason of of sale cannot be produced, or, by reason of distance of time, or the absence or death of participation, it cannot be proved that a bill of sale had been executed, and registry de noro shall have been executed, and registry de nove shall have become necessary, the commissioners, upon proof of the fair dealings of the parties, may permit the vessel to be registered de novo, as if a bill of asle had been produced. In any of these cases, however, sufficient security must be given to produce a legal power or bill of sale within a reasonable time, or to abide the future claims of the absent owner and his representatives, and at the future request of the party whose property the absent owner and its representatives, and as the future request of the party whose property has been so transferred, the bond must be avail-able for the protection of his interest, in ad-dition to any right which he may have against the vest 1 or the parties.
§ 42. When any transfer is made only as a se-

curity, either by way of mortgage or of assign-ment to trustees for the purpose of sale for payment of a debt, the collector and comproller of the part of registry must, in the entry, and in the indorsement on the certificate, express that the transfer was made only in security. the transfer was made only in security by way of

REGRATING, buying and selling again commodities in the same market.

RENTE, in the French funds, is a term synonymous with annuity.

RESERVE, in Banking, the portion of capital kept to meet current demands.

RESINS, a class of inflammable substances, of vegetable origin, of which common rosin furnishes an example. They are solid, brittle, of a certain degree of transparency, and a colour commonly inclining to yellow. When pure, they are solid. in alcohol and in oils, but not in water, in which respect they differ from guas.

They are more or less acted upon by the alkalies. The most important are Rosa, Mastich, Sandarach, Elemi, Tacamahac, Animi, Labdanum, Copal, and Lac, which are described under their respective heads. [GUMS.]
RESPONDENTIA is a contract by which money is raised on the chance of the

safe arrival of a ship's cargo, in the same manuer as on the safe arrival of the vessel, in Bottomry. It is to be used in the same emergencies, and gives the creditor the same recourse against the borrower. There is no hypothec over the carge, as there is over the vessel in the case of Bottomry, and hence the security is

merely personal. [Bottoney.]
REST, a term sometimes used in Banking to denote the undivided profits remain-

ing at the period of balancing. It also expresses the period of balancing.

REVENUE AND EXPENDITURE, PUBLIC. The public revenue in this country, as in most other parts of Europe, originally consisted of the rents of rowal lands, and of sums levied from the subject simply by the exercise of the royal prerogative. After the Conquest, the practice was introduced of the barons and military tenants of the crown, assembled in "Great Council," making grants in pressing emergencies, which were raised by taxes; and this practice was extended

mortgage, and the holders are not to be dermai to be the owners, nor the persons making the transfer to be deemed to have coased to be owners. any more than if no such transfer had been ma any more than it no such transfer had been ma except so far as may be necessary for the pury of rendering the property available by sale otherwise for the payment of the debt. § 43. When any transfer in security has be duly registered according to the provisions of

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duly registered according to the provisions of the act, the interest of the mortgagree or other assignee cannot be affected by any act of history committed by the mortgagre or assigner, after the time of registration, notwithstanding such mortgager or assigner, at the time of becoming bankrupt, has the vessel or share in his possession, and is reputed owner. eing verified, are evidence in courts of justice,

§ 44. Every governor, lieutenant-gove commander-in-chief of any of the British posssions abroad, is required, if a sait be cossions abroad, is required, if a sait be cosmenced in any court where he governs, touching
the force and effect of any register, upon reprsentation, to cause all proceedings to be skyel,
if he shall see just cause so to do, until the decision of the king in council be known and certified to him; and such governor is required to
transmit to one of the recretaries of sate as
authenticated copy of the proceedings, with its
reasons for causing them to be stayed, and such
documents (properly verified) as he may jodgnecessary for the information of his majory.
§ 45. Persons making declarations, or counterfeiting, erasing, altering, or fabriying say
writings required by the act, or wifully using
falsified documents, or wifully granting any ertificate or other instrument, knowing is to it
false, forfeit £ 100. commander-in-chief of any of the Britis

false, forfeit £100.

\$ 46. Penaltics and Porfeitures are record

§ 46. Pradities and Porfeibers are recovered and disposed of in the same manner as that is curred by the Custom-House Regulations.

[By 1 & 2 Vict. c. 113, § 12-14, if a British vessel be lost, or by change of property, &c. ceases to be a British vessel, the owners must inceases to be a British vesset, the owners may be mediately, on their becoming acquainted ther-with, give notice to the collector and comprises at the port of registry. Where a British vessels been absent from her port for three years, they must give notice stating the cause of absent, and that ale has not forfeited her prulips. Failure to comply, or falsehood, readers the Failure to comply, or falsehood, responsible to a penalty of £3.]

representatives of the commons were admitted to parliament in the 13th y; more especially after the crown estates became reduced by alienations. ill, down to the end of the reign of Elizabeth, by far the larger portion of the es was derived from sources over which parliament retained no control. Thus, eies of tonnage and poundage [Cusrows] were usually conferred upon each gn at his accession for life. And, from these and other sources equally pertain didependent, Elizabeth, although the grants to her averaged not more 70,000 a-year, enjoyed a revenue of about £500,000; which was also expended t any check from either house.

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ly the same system was continued under James I. But a change took place reign of Charles 1., whose lofty opinion of the prerogative led him, though the duties of tonnage and poundage at his accession, to levy these, a new led ship-money, and other exactions, without the sanction of the legislature. ferences between the king and parliament ended in a rupture in 1641, before the public revenue amounted to nearly £900,000. A period of transition curred from the ancient to the modern system. During the Commonwealth, aise and post-office were established, and other financial innovations intromost of which were continued after the restoration of Charles 11., in whose tamp-duties were first levied. A return was made to absolute principles the last years of Charles; and still more after the accession of James II. entire revolution took place on the abdication of the latter, and the succession iam and Mary in 1688, when the exaction of money from the subject by the e of the prerogative ceased; and all taxes were afterwards imposed by the ity of parliament. The customs, or the duties upon exports and imports, excise-duties—those upon the manufacture or consumption of commodities became the great sources of the public revenue. Considerable additions e branches were made during King William's reign; and the system of ing and funding money was introduced. In 1701, the year preceding his the revenue amounted to £3,895,205; of which the customs produced 100; the excise, £986,004; and the land-tax, of 2s. per pound, £989,965. tal amount raised by taxes and loans during his reign (1689-1702), of which

years of war, was about £72,000,000.

10 12) years of Anne (1702-1714), of which 11 were years of war, the total a raised by taxation was about £62,000,000, and by loans nearly £60,000,000. 13 years reign of George I. (1714-1727), the amount raised by taxes was 0,000, and by loans nearly £3,000,000; but again £5,000,000 of debt were 7. In 1727, when this king died, the produce of the taxes was £6,762,643; the customs yielded £1,530,361; the excise, £1,927,254; and the land-tax, pound, £2,000,000. In the 33 years' reign of George II. (1727-1760), of 15 were years of war, the amount raised by taxes was £217,000,000, and by bout £60,000,000. In the latter part of this reign the revenue increased rably, principally through the extension of the excise system; and in 1759 anted to £8,523,540; of which £1,985,376 were derived from customs, and

59 years' reign of George III. (1760-1820), which witnessed so wonderful mentation both of the general wealth and of the government expenditure, need with a revenue from 1770 was it much beyond (1000 000. At the nced with a revenue from taxation of only £8,800,000. Nor, at the com-nent of the American war, 1779, was it much beyond £10,000,000. At the of Versailles, 1783, it was nearly £12,000,000. In the 10 years of peace that d, it made a very considerable advance, having, in 1793, when the war with broke out, risen to nearly £20,000,000. But the extraordinary increase from 1797, the year of the suspension of cash payments by the bank, when duce was about £23,000,000. In 1798, the year following, it rose to £31,000,000; went on regularly advancing till 1815, the last year of the war, when the tof revenue, the produce of taxation, paid into the Exchequer, reached, aying the expenses of collection, the enormous sum of £72,210,512. The raised in this eventful period were also on a gigantic scale: the amount from this source, including Exchequer bills, beyond the amount redeemed, 23 years from 1793 to 1815 inclusive, having been £432,707,263; and the ate amount of revenue and loans, raised for public uses in the same period, 461,819. The expenditure, including interest upon the debt. during the 10 461,819. The expenditure, including interest upon the debt, during the 10 rom 1806 to 1815 inclusive, averaged £84,067,761 per annum. In 1814, the texpenditure amounted to £76,780,895; and the interest upon the debt to 1,365, making together, £106,832,260, the largest annual outlay ever made; that of the previous year, 1813, was £105,943,727, and of the year subse-

quent, 1815, £92,280,180. Nothing at all approaching to these financial operations occurs in the history of the world. (Porter's Progress of the Nation, § 4, c. 2). A considerable reduction of taxation took place after the return of peace. In 1816, the reductions amounted to £17,547,365; mainly consisting of the propertax, £14,318,573, and the war malt-duty, £2,792,000. Some addition was made to the taxes in 1819. But important abatements were again made in 1822, and still more in 1823, when the sait-duty and assessed taxes were reduced to the extent of £4,185,735. In 1824 and 1825, the customs on coals, silk, wine, tobacco, coffee, and a variety of other articles, were abated, and the remainder of the excise on salt the whole amounting to £5,500,000. In 1826, the duties on British spirits as other articles were reduced not less than £1.967,215. In 1830, the content repealed, £3,055,000; also duties on sugar, hides, and skins. In 1831, the customs on sea-borne coals, printed cottons, and other articles, £1,588,052. In 1832, the excess on candles, £476,500; in 1833, the soap-duty and various assessed taxes, £1,500,00; on candies, £4,0,500; in 1653, the soap-outy and various assessed taxes, £1,50000; in 1834, the duties on windows, Irish spirits, &c., £2,064,516; and in 1836, duties on paper, spirit licenses, &c., amounting to £1,021,786. No other important abusement took place until the introduction of the uniform penny postage in 1849; in which year, however, the loss of income from this source, and the increased expensions. which year, interesting the military operations in Canada, China, and elsewhere, led to the addition (with certain exceptions) of 5 per cent. to the customs and excise detin, and of 10 per cent. on the assessed taxes. The total amount of taxes repealed, expired, or reduced, in the 27 years from 1815 to 1841 inclusive, was about £45,000,000; and of taxes imposed, £8,000,000; the excess of the former above the latter being thus £37,000,000.

The following table shows the revenue and expenditure (including charges of collection), the difference between them, and the taxes imposed and reduced in each of the 20 years to 1841; to which is added, for comparison, the average price of wheat according to the London Gazette, and the declared value of the exports of the produce and manufactures of the United Kingdom.

Year.	Revenue.	Exproditure	Exems of		Taxes		Winst		Value of
			Reveuve.	Expanditure	Imposed.	Repealed.	bet fix-		Exputs.
	£	£	£	£	£	£	5.	d.	£
1822	59,823,724	55,079,316	4.744,408		****	2.139, 101	43	3	36,968,96
1823	58,498,157	54,197,411	4,300,746	****	18,596	4,185,735	51	9	35,458.04
1824	59,829,691	55,941,519	3,883,172	Televania I	49,615	1,801,333	63	0	40,396,30
1825	57,945,105	54,895,949	3,149,156		48,100	3,676,239	66	6	33,877,38
1826	55,628,793	56,274,712		645,919	188,725	1,967,915	56	11	31,536,72
1827	55,510,145	56,336,819		826,674	21,412	84,038	56	9	37,181,53
1828	57,391,235	54,144,241	3,246,994	****	1,966	51,998	60	5	36,812,75
1829	55,934,963	54,223,412	1,711,551	2	****	126,406	66	3	35,842,62
1830	54,932,290	52,018,617	2,913,673	teri.	696,004	4,093,955	64	3	38,271,38
1831	51,012,608	51,711,465		628,857	627,586	1,623,536	66	4	37,164,37
1832	51,523,087	50,908,328	614,759		44,526	747,264	58	8	36, 450, 59
1833	50,679,397	49,166,314	1,513,083		1	1,526,914	52	11	39,667,34
1834	50,831,271	49, 223, 116	1,608,155	****	198,394	2,064,516	46	2	41,649,19
1835	50,408,579		1,620,941	****	5.575	165,877	33	4	47,372,27
1836	52,949,397		2,130,092	****	4,521	1,021,786	48	6	53,389.57
1837	50,663,353	51,319,113	****	655,760	100	234	55	10	42,070,74
1838	51,375,520	51,720,748		345,228	1,733	280	64	7	50,000,90
1839	51,927,495	53,440,287	****	1,512,792	****	63,258	70	9	53,233,56
1840	51,850,083	53,444,053		1,593,970	2,155,673	1,218,959	66	4	51,406,40
1841	52,363,949	54,465,318		2,101,369	****	27,170	64	3	51,634,63

The deficiency for 1842 was computed by Sir Robert Peel, in March of that year, at £2,570,000; to meet which he proposed a tax of 7d. per £1 on all incomes in Britain exceeding £150, estimated to produce £3,700,000; the raising of the Irish stamp and spirit duties to the same rates as those of Britain, reckoned to being £410,000; and an export duty on coals £200,000; total, £4,310,000; affording a surplus of £1,740,000, to be applied to a reduction of the timber duties and others, and to meet the expense of military operations in China and elsewhere. This plan, after a modification of the proposed duty on coals, was sanctioned by parliament.

THE BUDGET, or annual exposition of the finances submitted to the House of Commons by the Chancellor of Exchequer, does not exhibit an articulate account of the revenue and expenditure, but merely a statement of the sums required to be voted for the public service, under the different heads of Navy, Army, Ordnance, and Miscellaneous Articles, together with any incidental charges which may apply to the year, with the ways and means for meeting the same,—comprehending the

surplus of the Consolidated Fund, after defraying the charges upon it, the annual duties, and such incidental receipts as come in aid of the national resources.

The Consolidated Fund, formed by Mr Pitt in 1786, at present embraces all the branches of the revenue except the annual sugar-duty. It is specially burdened with the interest and other payments on account of the national debt, the civil list, pensions, and other permanent grants by parliament. The surplus is always considerable; of late years about £14,000,000.

The Annual Duties comprehended formerly the malt and land tax, which, on constitutional principles were preserved for special annual grants as a pertaint on

constitutional principles, were reserved for special annual grants, as a restraint on the power of the crown. On the land-tax being rendered perpetual in 1798 [Land-Tax], certain duties on sugar and tobacco, and on offices, pensions, and salaries, were substituted in its place. Of late years, however, the only tax reserved for an annual grant is the sugar-duty, estimated usually at £3,000,000.

The application of the supplies of each session is regulated by the Appropriation and the contains the supplies of each session is regulated by the Appropriation are finiteduced as a restraint on the improvidence of Charles II.), which is passed the grant when here here here not usually sided contains

after all the grants have been made, and usually indeed contains, along with the appropriation clauses, the authority for making the last payments out of the Ex-

In the event of the revenue proving insufficient for the expenditure, the deficiency is temporarily supplied by means of exchequer bills; which are also issued in anticipation of the growing duties. [Funds. Supplies. United Kingdom.]
REVERSIONS. [Annuity. Insurance on Lives. Interest, Compound.]
RHATANY ROOT, derived from the Krameria triandra, consists of cylindrical

ramifications, varying in size from that of a quill to a finger. It is imported from Peru, and is used as an astringent medicine.

RHODIUM, a raro and extremely hard and durable metal, obtained by Dr Wollaston from platinum ore. Sp. gr. 11. Its scarcity is said to be the only bar to its extensive employment in the arts, as it forms valuable alloys with other metals,

particularly steel.

RHUBARB (Fr. Rhubarbe. Ger. Rhabarber. It. Reobarbaro. Por. Ruibarbo.

Res. Rewen. Chin. Ta-hwang), a medicinal root obtained from a plant (Rheum palmatum?) which inhabits the lofty mountains of Central Asia. Three kinds of it are distinguished—namely, Russian, Turkey, and Chinese or East Indian. The Russian rhubarb is the best, as very great attention, both in purchasing it at Kiachta from the Bucharians, and in transporting it from thence to Moscow and Laboration is raid by order of government. and the bad pieces are burned by an Petersburg, is paid by order of government, and the bad pieces are burned by an impecting apothecary. It possesses a fine bright reddish or whitish yellow colour, and a strong fragrant smell; and is commonly in round pieces, often perforated with see large a hole that many have the appearance of a mere rind. Turkey rhubarb is derived from the same source as the Russian, but is generally darker and coarser, from less attention being paid to the trade. The Chinese or East Indian is heavier, harder, and more compact than the others; seldom perforated with holes, and is either in long pieces or with two flat sides, as if they had been compressed. The rhubarb imported into this country, with the exception of a small quantity from Russia, is derived almost exclusively from China. Nearly 50,000 lbs. are answered to the consumption. mally entered for home consumption.

HYBRID RHUBARB (Rheum hybridum) is a well-known plant, extensively culti-

valed in this country for its large succulent stalks, used in confectionary.

RIBAND (Fr. Ruben de Soie. Ger. Band. lt. Nastro di Seta. Sp. Cinta de Seda), a name given to silken bands of various widths and colours, much used by females for headdresses and other purposes. They are both plain and figured, and are sometimes distinguished into sarcenet, satin, &c., according to the manner in which they are made. They are also frequently ornamented by having what is called a pearless given to them. Ribands are woven in pieces, each 36 yards in length. The finest are made entirely of Italian silk; the next in quality of a mixture of Italian and the commoner earle situations of the linest are made entirely of Italian silk; the next in quality of a mixture of Italian silk. and Bengal silk; and the commoner sorts altogether of Bengal silk. The great seat of the manufacture of ribands is Coventry, where they are now made of quality equal to the finest of the productions of the Lyonese weavers: they are also made at Congleton, Derby, Macclesfield, Leek, and other places. [SILK MANUFACTURE.]

<sup>\*</sup> In the early part of the funding system a separate account was kept of each loan, and of the tax imposed for payment of the interest. The inconvenience and confusion of this method led to the appropriation of the various branches of revenue into three funds;—the Aggregate Funds, 1715; and the South Sea and General Funds, 1716,—each chargeable with the payment of certain assembles them due by the public. And in 1786 these were formed into one fund, thence termed the Generalisated Funds.

FINE In Fig. Fr Fig. Get. Ress. It. Mass. Port & Sp. Arregt, an en-culer of the transfer of a tank oil grass storyet sursets, where tissues common street. Annie in less nature, we than any of the corrulation terms to

when the interest of a train of a train of grass vor, it was an when it is one as some a train of an artist of the corollar in the set of the corollar in the corollar in the corollar in the set of the corollar in the corollar in the corollar in the set of the corollar in the corollar in the set of the corollar in the corollar in the set of the corollar in the set of the corollar in the set of the corollar in the corollar in

results immate a boot a mean is couldn't himsen parts of it has where if me it was it is a present to the country of the transfer of the interest of the present of the pre

of the surrounding ground, have proper drains, and an exposure to sun d, so as to produce rapid evaporation of moisture.

d, so as to produce rapid evaporation of moisture.

LAND, according to Blackstone, every parish is bound at common law to keep the roads sect it in good condition; and by the 2 & 3 Philip and Mary, c. 8, the parishioners were coording to their ability, to provide labour and implements for four days' work upon the ually. This rude plan of forced or statute labour then common in Europel was improved eas; but in course of time it was gradually superseded on all the great thoroughfares by ke system; and it was also abandoned for other highways in 1835, when the laws relating parish roads were consolidated by the act 5 & 6 Wm. IV. c. 50. This act authorizes a elected annually by the vestry, to levy a rate on the parish, on the basis of the poor t; the rate-payers, however, being empowered, if a majority see fit, to divide among a the carriage of the materials required for the roads. A number of parishes may unite at a surveyor; and in parishes having more than 5000 inhabitants, a highway board may shed.

shed.
glish turnpike system, or plan of raising a revenue for the construction and repair of
mposing tolls at gates or turnpikes, though introduced by the 26 Ch. II. c. 1, was not
d to any extent until after 1763. Under this system, the road is placed, according to its
der the management of one or more sets of trustees, who are appointed by statute, and
consist of the landed proprietors and principal farmers and tradesmen in the vicinity,
are committed to surveyors appointed by them; and the trustees, being empowered
t loans on the security of their revenues, are enabled very speedily to complete any un. In 1839, the number of turnpike trusts in England and Wales (including consolidations)
their revenue, £1,532,956; and the amount of loans for which the tolls were mortgaged,
5, which was exclusive of £1,194,699 of arrears of interest, and the amount of the float-

summary in 1841 by Mr Tidd Pratt, of 16,965 returns, made pursuant to the act 2 & 3 b, by surveyors of parishes, townships, or places which repair their own highways (188 owever, being deficient for Encland and 125 for Wales), it appears that in 1839 the turnpikes was 19,665 miles; of streets or roads repaired under local acts, 2969 miles; and er highways, 96,982 miles; making of highways for wheeled carriages in England and 19,527 miles. The amount of rates levied in 1839 textusive of turnpike dues), was 12; and the average exponditure in the repair of the highways (exclusive of turnpikes and streets under local acts), was £12, 18s. 5d. per mile, and in law and other expenses le. According to other returns, the average annual expenditure in the 5 years ended \$9,000 miles of turnpikes and roads under local acts, was nearly £51 per mile; whereof—ere repairs; £9 on improvements; and £6 on management.

ere repairs; £9 on improvements; and £6 on management.

LAND, the ancient system was that of the statute or compulsory labour of the inhabitants

before and 3 days after harvest; and the act 5 Geo. I. c. 30, provided that, in the event

lowing insufficient, an assessment, not exceeding \$\delta\$ per cent. on the valued rent, might be

n landed property. After 1750, this plan was superseded as to the great thoroughfares by

ike system, as in England. It has also been greatly modified in other respects; most of

les having obtained local acts commuting the statute labour for a fixed money payment,

rizing assessments on landed property, varying in each county according to circum
By these acts the road-administration is vested in trustees, embracing the sheriffs depute

titute, the provost and two eldest bailies of each royal burth in the county. all fustices By these acts the road-administration is vested in trustees, embracing the sheriffs depute titute, the provost and two eldest bailies of each royal burgh in the county, all justices owners of estates worth £100 Scots a-year and upwards of valued rent, and their eldest one guardian or trustee of all minors possessing such amount of property. The county into districts, each placed under the resident trustees and surveyors appointed by them; istrict meeting prepares annually a state and estimate for the general meeting, which has order an assessment on the occupiers of land, and which in other respects directs and he district meetings. Sufficient powers are given to the trustees for obtaining land and for the revide and being for the roads and bridge

for the roads and bridges, the northern bywers are given to the tustees by obtaining that and for the roads and bridges, "appointed by government in 1803 with the view of stimulativement in these districts. They are authorized to decide upon the roads proper to be ed, and to superintend their execution; the expense being defrayed by government and letors jointly, each one-half. This measure has been highly successful; and about 900 accellent roads, and upwards of 1100 bridges, have been constructed in this way. The old roads formed by General Wade (1720-1730) were placed under the management of the oners in 1814; and about 300 miles of them are still kept up. sees no statistics of the ordinary county roads of Scotland; nor of the turnpikes later 1, when their length was 3666 miles; the number of trusts, 190; the amount of their debts, 82; and income, £167,504.

LAND, the statute labour system was abolished in 1763, when the road administration was the grand juries. Mail-coach roads are determined upon by the postmater-general, and ense defrayed by a tax on the county. The supplies for other roads are raised by a tax arony for the portion within its boundaries. Since 1831, also, a considerable extent of been constructed at the public expense, under the board of public works, constituted by & 2 Wm. IV. c. 33.

& 2 Wm. IV. c. 33.

e roads in the United Kingdom, the best is usually stated to be that between and Holyhead, constructed, under the superintendence of parliamentary sioners, by Mr Telford; but, in general, the English roads are greatly inferior of Scotland, more especially the turnpikes and those formed by the Highland sioners, which, notwithstanding the rugged nature of the country, have moderate acclivities, and are indeed in every respect models of the manner the difficulties presented by a mountainous country may be successfully ie. This superiority in the northern roads is stated by Sir Henry Parnell "in consequence of the excellent materials which abound in all parts of

Sections, and of the greater skill and science of Scotch trustees and surveyors Cryama on Rusis, p. 313. Much is also due to the superiority of the Scottish county management over the English parish system. The Irish roads are likewise, generally speaking, well hid out and in good repair. Indeed, both Ireland and Sectional possess natural advantages as to material for road-making to which England cannot lay claim, more especially the district between the Tees and the Trena where the formation is chiefly coal, sandstone, and soft limestone.

ROMAN on PAPAL STATES, stretch across the central part of the Italian peninsula in an oblique direction, from the Adrianic to the Mediterranean, and between Tracany, Modena, and Lombardy, on the N. W., and Naples on the S. E. Area, 17.222 sq. miles. Population in 1833, 2,742,000. Capital, Rome; pop. 153.00. Government an elective monarchy, the pope for the time being the abstraction of the control of the con

saline sovereign, with a consulting assembly of cardinals.

The papel services is divided into two unequal portions, mostly level, by the Apennise, which traverse the country from N. W. to S.E. The most extensive is the western portion, which commit the traverse the country from N. W. to S.E. The most extensive is the western portion, which commit the unit of the mastern portion, especially Bologue and the March of Ancona, is more fettle and better cultivated; producing wheat, maire, rice, heap, and sobarce. The elevated districts supply timber, fruits, and even silk, wine, and oil, let of a quality misrary is those of the Tuscan and Neapolitan territories. The manufacturing islandy is mostly confined to coarse woolen cloths, for the internal consumption. The manufacturing islandy size stabilishments at R one and Bologue; iron-works at Bracciano, Contino, Conce, and other pieces, by when trunces is breach from Elba; and glass-works, and mannicories of paper, said, basis, Siguries, was candides, and categoria reversal towns. But all the productive industry of the country, and especially agriculture, is in a state of backwardness, from the powers that a and Enderced legislation.

The provinces in each side of the Apennines having little communications.

hat is and ill-directed previation. The provinces having little communication with each other, some are expectant white others are importing the same kinds of produce. A surplus of corn grandly exists in the N. provinces, while in the S. there is a deficiency. Again, obve-oil is exposted from the N. provinces, while in the S. while in the N. about 1,00,000 lbs are annually brought from S. Italy and Treasy. The chief comment at relations are with Naples, Tucany, Lombardy, and Great Britain. The expert to Emplayed, according to De Bowies (Bopwi, p. 51), consist mainly of grain, man, rap, sights, side, tactor, word, lamb and kid skins, and cork; and the imports from it of colonial prelative areas, cold, reliciants and herrings that started consumed in Lent and other faul, drug set phro-lath, tactor, wook hamb and hed skins, and cork; and the imports from it of colonial promove and seven, ced, pieccards and herrings (larged) consumed in Lent and other fates), drag and doe-smills, lend, copper, steel, tin-plates, cotton twist, piece goods of all sorts, hardware, and we and steel goods, i jewinery, earthern ware, porcelain, isingham, coal, whale-oil, and frort. British twents hand at Civita V each at but the above-mentioned articles are chiefly shipped to Engine from Lecturer, Genoa, and Marselles. The reasons which land their cargoes of salt-fish, agot, and coal, at Anousa, expertal, proceed to Messita or other ports for return cargoes. The total surfects from all nontrines are estimated at d1.45.46, and the exports at £1,042,000. First—dwares, in the A branch, hat 43,38° N, long, 13° 33° E; pop. 30,400. It is a fee ports and the harbour is read,—indeed the best on the coast from Venice to Manfredom to process core, s.a. work, wat, being, rags, dor. In 1038, 1232 vessels, burden 66,823 tons, dered with cargoes vial and at 1.100, 30 sould.

1 the Carbon for the color and rout on the W. coast, lies in lat. 42° 8° N, long, 118 at 120 cm.

Circle Frieder, the only need part in the W. coast, lies in lat. 42° 5' N., long. 11° 46' E. S and there are does not a insurence. 123° rease's, Surden 133.42' tons, cleared in 1835.

m quartucci. = 8 to Imp bushels. The pound of 12 once, 238 denari, or 6912 grant, = 3554 troy grains; and the quintal of 10 decine, or 10 lbs. = 74.77 lbs. avoirdupois studi, issued by the Banco dello Spirilo Sade. The apothearies' pound, and that used for gold and salver, are of the same weight as the commerci. I pound

In Ancora the braccio = 25:33 Imp. inches: the wire some of 2 bardli or 24 boccali = 1859. Imp. callons: the rubbi of corn of 3 coppe = 787 Imp. bushels: and let Ancona lbs. = 7375. lbs. aveirdupois.

-Accounts are stated in scudi crowns on account of the national debt. ROOD, the one-fourth of an acre; also a term applied by artificers to 36 square yards of stone, brick, or slate work.

and a marretic 1330 vessels. Surden 133.4.2 tons, cleared in 1837.

Measures and Wealth and Measures and Weights.

Measures and Wealth and 1172
Into modes: the mercantile canna of 8 palmi = 73.8 limp, inches: the braiders' canna of 10 palmi = 57.80 limp, inches: he braiders' canna of 10 palmi = 57.90 limp, inches. The mile = 1638 through the palmi = 57.90 limp, inches. The mile = 1638 through the palmi = 57.90 limp, inches. The mile = 1638 through the palmi = 57.90 limp, inches. The mile = 1638 through the palmi = 1638 to 1638 to 1638 to 1638 to 1638 to 1638 to 1638 through the palmi = 1638 through the sum of our 1638 books in 1838 through the sum of our 1638 books in 1838 through the sum of our 1638 through the sum of our 1638 books in 1838 through the sum of our 1638 through the sum of our 1638 books in 1838 through the sum of our 1638 through the sum of for 44 pauls, the napoleon for 37 pauls, and the Spanish dollar for 10 pauls.

Bills on London are commonly drawn at 9 days date. No days of grace.

Revenue in 1835, 8,812,961 sendi, chiefly from land-taxes, customs, lotteries, and government monopolies of salt, tobacco, alum, variol, &c.: Expenditure, 9, 429,739 scudi, including 2,547,533 ROPE, a larger kind of cordage, generally formed by a combination of vegetable fibres. Except for ship-cables, for which iron-chain is now much used, hemp is the substance principally employed in this country in the manufacture of rope, though it is occasionally made of Indian jute and coir. Of late years, hemp mixed with caoutchouc has attracted some attention; likewise cordage made of wire.

A hempen cable of 12 inches girth, and length 120 fathoms, weighs 3075 lbs. And as the weights of two cables of equal lengths will be as their sections, or squares of the girths, we have the 2550wing rule for the weight: —Multiply the square of the girth in inches by 21 (more accurately 31:3), the product is the weight in lbs. Also, as the breaking strain will be as the section, it will be as the weight, and will be found nearly by dividing the weight in lbs. by 100; the quotient is the breaking strain in tons. This rule is of course liable to uncertainty from the quality of the cable.

ROSE, a well-known flower (Rosa), from the petals of which rose-water is distilled, and a butyraceous oil or perfume called Attar or Otto of Roses, largely manufactured in India, Persia, and Turkey. The latter is a very costly article; 20,000 lbs. of rose leaves being required, according to Bishop Heber, to yield attar equal in weight to a rupee; and it is often adulterated with oil of sandal-wood, and the crystalline appearance of the genuine article imitated by the addition of spermaceti. The real attar congeals with a slight cold, floats in water, and dissolves in highly rectified spirits of wine. It is seldom imported from India for sale; but considerable quantities are brought from Turkey. The English oil is of a very inferior odour, and apt to become rancid.

ROSEWOOD (Por. Pao de rosado. Sp. Leno de rosa), a beautiful fancy-wood woduced by a large tree found in Brazil, India, and the Canaries. It should be shoen in large pieces, of irregular knotty grain, well filled with resinous fibres, sound, and heavy. It is of a reddish colour; has an agreeable odour; and is esteemed secording to the degree in which the darker parts are distinct from the purple red, which forms the ground. Rosewood is used for cabinet-work, either solid or cut into veneers, nine to an inch; and, next to mahogany, is now the wood most in use for

such work. About 1600 tons are annually imported, chiefly from Brazil.

ROSIN, a commercial name for the residuum of the distillation of turpentine: is a light, hard, brittle, inflammable substance, transparent, and of a dark colour. There are several kinds,—as black or common, and amber rosin. It is made at Hull, London, and other ports communicating with the Baltic states; and is used in the manufacture of soap, varnishes, and other articles.

ROTTENSTONE, a kind of clay of a dirty gray or reddish-brown colour, pass—

ing into black: it is dull, earthy, soft, meagre to the touch, and emits an unpleasant odour when rubbed. Localities,—Bakewell in Derbyshire, Wales, and Albany near New York. It is used in polishing metals.

RUBLE. [Russia.]
RUBY, a name applied by lapidaries to two kinds of precious stones essentially different. The Oriental ruby, next to the diamond the most valuable of gems, is properly a red sapphire. The other rubies are different varieties of spinel.

RUM is a spirit procured by distilling a fermented fluid prepared from the refuse in the operation for making sugar; the peculiar flavour being derived from an essential oil existing in the juice of the cane, which is brought off by the spirit. The product of the distillation is colourless; but is afterwards coloured by the addition of a little burned sugar. The best is made from molasses [Sugar]; and it is preferred when well kept and of good age, considerable body, smooth oily taste, and of a brownish transparent colour. When of a fiery taste and limpid colour it is either too new or adulterated, as it often is, especially by retail dealers, either with corn spirit or home-made molasses spirit; which last, from similarity of taste, is not readily known from the genuine liquor.

The West India Islands and Guiana are the countries chiefly distinguished for the produce of rum, more especially the British possessions. The best is that of Jamaica, the produce of rum, more especially the British possessions. The best is that of Jamaics, the produce of which is likewise highest in quality; what in trade is called "Leeward Island rum" is inferior to it, though still good. The quantity annually produced depends generally upon the nature of the season; but the change occasioned by the abolition of negro slavery has of late years led to a gradual decline in the shipment of rum, as well as of the other West India staples. In the three years ending 1831, the average importation into the United Kingdom from the West Indias (including Guiana) was 7 180 000 callons; but in the three years and inc. 1841, the cluding Guiana) was 7,180,000 gallons; but in the three years ending 1841, the average was reduced to 3,524,320 gallons,—the importation in 1841 being indeed only 2,770,161 gallons. [West Indies,]

The imports from the West Indies, after supplying the United Kingdom, have

generally left a considerable surplus, especially of the inferior kinds, usually sat to the other colonies, Germany, and elsewhere; and there is still a re-exper-ation, notwithstanding the diminished production of the West Indies; the co-sumption of this country having also declined, until in 1841 the quantity (exclusive of that used for marine stores) was only 2,300,000 gallons; being below the amount at the beginning of the century, which was upwards of 3,000,000 gallons. This decline has been comparatively greatest in Ireland and Scotland, especially the former, where the consumption, though 860,000 gallons in 1800, has fallen to about 20,000, owing to the great rise of duty during the war, and the substitution of home made spirits.

The importations of rum from other countries have until lately been nearly onfined to small occasional parcels from the foreign West Indies and Brazil, none of which, owing to the discriminating duty in favour of our colonial produce, was entered for home consumption. In 1836, however, the duties on East and West India sngar were equalized, and the rule which confined the navy contracts to West India rum abolished. These measures were followed by importations of East India rum in 1840 to the extent of 312,000 gallons. And this trade has been further stimulated by the equalization, in 1842, of the duties on East India and West India rum, by the reduction of the former to the colonial rate of 9s. 4d per

gallon. The admission of East India rum to the British market will probably lead to improvements in its quality, which at present is very low.

The rum supplied to the navy is furnished duty free, as also that required for stores by merchant ships. The annual amount thus delivered in the United Kingdom, on an average of the 14 years ending 1839, was—for the navy, 372,000 gallons; for ship stores, 315,000 gallons. RUPEE. [INDIA.]

RUSSIA, an empire comprising the whole northern portion of the eastern hemisphere, from the frontiers of Prussia and the Gulf of Bothnia on the W. to the Pacific on the E.; also a large tract on the N. W. part of America; with numerous islands contiguous to these countries. The whole, exclusive of certain territories called oblasts, is divided into about 75 governments or viceroyalties. Ara estimated at 7,700,000 sq. miles; and population at 62,000,000, of whom about 47,000,000 are contained in European Russia. Capital, St Petersburg. Government, an absolute monarchy.

ment, an absolute monarchy.

This empire is divided into two great parts by the Ural Mountains, which on the N. spante Assatic from European Russia. The former is generally a vast level region, declining impreptibly towards the Arctic Ocean, and reining genetly towards its southern border, where it is lost in the immense mountain-races which separate it from the Chinese empire and Tartary. The northern portion of this truct is mostly a frozen desert, but the southern is generally fertile. The whole of this reinin, however, as well as the American territory, being last thirdy immibited by bardsers tribes, pass as yet hitheor no commercial interest; and we shall therefore principally of the our art at mora in the present article to the tract which lies to the W. of the Uralls, can be a get exact the wealth and power of the empire.

European Russia and the constrip between the Black Sea and the Caspian—the main body and sax of the wealth and power of the empire.

European Russia may also be considered as one vast plain. If the Ural Mountains on its exact hoping, and a mountains that in the Crimea he executed, there is in this immense resion no of

European Russia may also be considered at one wast plain. If the Ural M unitains on its cases border, and a mountain tract in the Urimea be everypted, there is in this immenser region in god clevat d in ore than 500 fet above its base, or 1100 feet above the sca-level. That creat ired of 1 what d which begins in Northern Germany, expands in Russia to its screat-step ing 1:000 miles; and the water-shed which divides the rivers that flow to the Baltie. Area cle was Black Sea, and Caspian, consists merely of a table dand, in the N. E. parts called the Uwalla and Valdii Hills, whose decivities form long and generally imperception slopes. The most kell-region traverses the central part north-energy and generally imperception slopes. The most kell-region traverses the central part north-energy and for 12 and 52 on the W. I. beres 53 and 55 W. I. at our the E.; and thes between 25 and 55 E. long. Tarther north, the country is for the greater part coversed with firsts or bors, until we arrive at the shores of the Weit-Sea or Arctic Ocean, where it insently a swampy desert, carricalwilly towards to N. E. bors. seen of account part of the west process or nogs, must be arrive at the starts of the west. Sea or Arctic Ocean, where it is mostly a swampy desert, particularly towards the N. L. be tween the I rads and the rayer M. zen, the region of the Innibrat. The fertility also decrease with S. of the central region, especially where it lies continuous to the httpps: of Southern Raya and of the river Volca, which are vast plants, formed chiefly of sand, and destitute of wood, as well the region of the river volca, which are vast plants, formed chiefly of sand, and destitute of wood, as cept here and there a stunted birch.

The Counte of Russia is much colder than that of other European countries in the same launak?

The Commercial Gibbs, as much conder than finited other purps are countries in the same latitized and the lattice where of destroyed the temperature becomes still lower, arising groun the day mentity ated surface of the land, its distance from the ocean, and the vast regions traversed by the next and east winds. The standard heat of Russia, however, is in general greater than in other constricts in the the Baltin and the White Sea have a wet change; and this feature extends to the cleanted tract which borders the hash cleanted and the standard of the Arising and Arising a of the Volka, on the N, and W. Farther east the rain decreases in quantity; and the southers de-tree that a development.

The right Injection Blassia constitute one of its most remarkable features, and a principal source.

The basic periodic library constitute one in its new remains are continued and periodic allowed of wealth; the finiteer, tar, pitch, and ashes derived from them forming stuple, viperis. They abound chiefly in the north, covering abound three-fourths of its extent between 65° N, i.d. and the Volga; i.t. trues being pine, if i. barch, and being, with a few lines. The central previaces, between the middle course of the Volga and the Uniceper, have scarcely sufficient wood for

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consumption; but extensive forests, chiefly pine and fir, occur on the W. of this tract, r on the swamps of Pinsk and Ratnor, and on the banks of the Niemen, whence, and by the much of the produce of the district is conveyed to the Prussian ports of Memel taxic, and in part by the Duna to Riga. To the east, also, of the central district there are pine and fir forests in the governments of Perm and Vlatks; and of oaks, limes, elms, in those of Kazan, Niznei-Novgorod, Pensa, and Saratov. The oak forests are chiefly olsa near Tchebornar. The southern provinces are almost entirely without trees. ceralr Russia is rich. The chief mines are situated in the Ural and Altai Mountains, and ich occupy the vicinity of Nertschinsk in Siberia. In 1837, the produce of gold from the Siberian mines was about 440 poods, equal in value to nearly £1,000,000; that of silver, Altai and Siberian mountains, 3000 poods, 230,000; and the annual produce of platina, the Urals, is about 140 poods. Copper is produced to the extent of 210,000 poods a year, Clonetz and the Ural and Altai ranges; lead, 40,000 poods; and iron, about 170,000 effy in the Urals; also in the Altai, Caucasus, Valdai Hills, &c. Other metals and coal they are not worked. Salt is procured in the Urals, the Crimea, and other places, chiefly and S. provinces; but it is dedicted in the Baltic provinces, where it is imported from and S. provinces; but it is delicient in the Baltic provinces, where it is imported from

and Austria.

\*\*Purr is but in its first stage; yet the grain produced is much more than is required for imption. The S. Baltic countries, Poland, and the governments nearest to Moscow, have est proportion of cultivated land. Rye, the most common grain, may be grown in all epit the Arctic region and the steppes; it is produced in greatest quantity in the district the cataracts of the Dnieper, in 48° N. lat. on the S. and the Volga on the N. The mof barley extends to 67° N. lat. Oats are extensively cultivated in the districts through in of barley extends to 67° N. lat. Outs are extensively cultivated in the district through a great roads and water-courses run; but they do not succeed N. of 62° N. lat. Wheat spal object of culture in the fertile tracts along the southern rivers, especially in the (a country comprising Volhynia, Podolia, Kiev, and Poltava), and in Voronetz, Tambov, and Simbirsk; the produce of which districts is largely conveyed to Odessa and Taganrog tation. Farther north wheat is less grown, though in some favoured spots it succeeds leven 52° N. lat. Millet is grown in the upper regions of the Don, Oka, and Diesna; and the 8. extremity of the empire.

the S. extremity of the empire.

and flax are produced more extensively in Russia than in any other country; both succeed

N. lat.; but the chief localities are those adjoining the upper course of the Volga, in the

suts of Tver, Jaroslav, and Kostroima: they form, with linseed and hempseed, staple

om the Baltic ports and Archangel. Tobacco is much cultivated in the Ukraine,

rrural products, the most important are black cattle (also principally in the Ukraine), the

dhides of which are extensively exported; and sheep, which are still more numerous, though

is in general of inferior quality. Horses and goats also abound; likewise hogs, the

f which are largely shipped from the northern ports; and in the regions adjoining the

cean numerous wild animals are killed for their skins and fur. The rearing of bees is a

occupation of some tribes, especially in Kazan and Oufa, and the wax produced is very

ible.

'sheries of most value are those of the rivers Volga and Ural, and of the Sea of Azof; pt some caviar and isingless from the S. ports, scarcely any of their produce is sent to

ictures were called into premature existence by Peter the Great, and, under the influence ictures were called into premature existence by Peter the Great, and, under the influence otective system, they have risen to some consideration, especially of late years. The ments in 1839, exclusive of mines, furances, and smelting-houses, were 6855 in number, g412,931 work-people; which, according to the official report, was an increase in three 140 manufactories, and of 50 per cent. on the workmen. Of these manufactories, 616 were len goods; 227 silk; 467 cotton; 267 linen; and 486 metal wares: the rest consisted tanneries, tallow melting-houses, candle and soap works. The chief seat of manufactoseow and its government; and next, the governments of Vladimir, Niznel-Novgorod, Petersburg, and Tulla. The Russians excel in the manufacture of leather; and from antages in respect to raw material, their canvass, strong linens, cordage, felt, mats, nosap, candles, caviar, and isinglass, are quite as good as those made elsewhere; but in albether branches their products cannot compete with those of Western Europe, more especiain, as to finish, durability, and cheanness: and their existence is therefore dependent other branches their products cannot compete with those of Western Europe, more espeitain, as to finish, durability, and cheapness; and their existence is therefore dependent continuance of a restrictive or rather prohibitory system of import duties. The annual he Russian manufactures was estimated in 1837 at £23,000,000; and in 1841, at £30,000,000, and rather sie very extensive; and it is facilitated by the vast means of internal communi-orded by the Volga, Dwina, Niemen, Duna, Don, Neva, and their tributaries, which, level nature of the country, are nearly all navigable, especially those which rise north-15° N. lat. And this navigation has been improved by canals, by means of which the connected with the Neva and the Dwina, so that goods may be sent by water from St go or Archangel to Astracan and the Caspian. The Volga has also been united with the ich falls into the Sea of Azof; and the Pripet, a branch of the Dnieper, is joined to the affluent of the Vistula, thus connecting the Black Sea and the Baltic. The frost internavigation during a considerable portion of the year; but again, it affords great facilitate the ween Petersburg and Moscow, and some other principal lines. Moscow is the entrepôt of the inland trade. But a great portion of it is carried on by means of annual is most remarkable of which is that of Niznei-Novgorod, the centre of the limmense sysand navigation we have just noticed, situated at the confluence of the Olas with the large. and navigation we have just noticed, situated at the confluence of the Oka with the his fair, which begins June 29, is frequented by about 309,000 strangers, including many stern Europe and even the frontiers of China; and in 1839, the value of the goods exs £7,250,000; while at twenty-one other principal fairs, the chief of which were those Romna, Charkov, Kursk, and Rostov, the amount exposed was £8,700,000.

\*\*ternal Commerce of Russia is cramped by the prohibitory system of import-duties imthe protection of her home manufactures; it is further impeded by the small extent sliable seaconst, and by the obstructions to its navigation for a considerable period of by ice. Still, the wants of so vast a population render its amount in the aggregate very

considerable. The principal branch of trade is that with Great Britain, chiefly through the northern ports; that with Indy and Turkey, through the southern ports, ranks next in importance; and there is also an active intercourse with the seighbouring Baltie states, the Netherlands, France, and the Harner Towns; but (except with the United States and Cuba) there is little intercourse with more remote places. Besides her maritime commerce, however, Russia carries on a considerable trade by land across her European and Asiatic frontiers. In this way ten and other article are reserved from the United, with whom an exchange of commodities takes place at Kincha. In 1889, the trust value of the exports from Russia was 530,000,000 printing, or £14,780,000; and the shipping extended, exclusive of constern) amounted to 6582 vessels, 1,184,636 tons; of which only 1-31 vessels, 185,939 tons, were Russian. Of the shipping entered, nearly two-thirds were in balance, arising from the coarse and bulky nature of the exports compared with the imports. The British trade took its rise in the reign of Elizabeth, shortly after the discovery (1594), by Rochard Charcellee, of Archangel, the port to which it was long confined. Notwithstanding the existing restrictions, it is very extensive, though inconsiderable to what it might become under a system of free trade; no other countries in the globe being, maturally, better fitted to supply and other's wants. The annual amount of British produce and manufactures (according to the decision of certain imported into Russia, on an average of the five years ending 1835, was £1,489,980; and on an average of the five years ending 1835, was £1,489,980; and on an average of the five years ending 1835, was £1,489,980; and on an average of the five years ending 1835, was £1,489,980; and on an average of the five years ending 1840, £1,755,980. About two-thirds of the whole covisis; of certon-twas and years; the only other article of any consequence is wellow elected and stone, such refined sugar, tim even treatly \$12 .00 to the remainder is chiefly made up of cottons, machinery, coals, hardware, iron and steed, sait, refined sugar, tim, woollen yarm, ale, and beer. Considerable quantities of indee dakent 1.00,000 lbs.); coffee, cochined, shellac, logwood, pepper, pimento, raw cotton, quick-alver, rum, tea, wine, and other foreign and colonial products, are likewise supplied by Britain. The returns from Russia embrace all her staple products already described. In 1840, the principal quantities were—\$70,400 cwts. fax, tow, and codilla; \$50,840 cwts. hemp; 1,115,041 cwts. labor; 4,347,958 lbs. sheeps wool; 1,470,751 lbs. bristles; 435,511 quarters wheat and oats; 14,410 csb. lades; 23,256 cwts. skins; 28,160 els and 2000 pieces linens; 2,557,316 bushels lineaed; 12,251 lases tar; besides timber, ashes, rhubarb, rapeaed, and other articles.

The Russian workstant are divided into three guilds or classes of different degree, to one of when every marchant must belong, according to the nature and extent of his trade, by holding as alequate annual livernee. And the privilege of trading is granted to foreigners not owing alignar—1st, as exist of mechanists, styled foreign search; and, \$di, as trurelling merchants making both residence. There is, besides, the body of petty dealers or trading peasants, divided into for classes of different decree, which are also reculated by annual licenses. The chief of the best as the boors, a kind of siave peasantry, who compose the bulk of the population; and the sellar of the latter, many are extensively engaged in manufactures, in which they employ their bost as worken.

as working.

e produce in different parts of the country is bought up by travelling dealers, who prep and transvort it for sale to the supports, frontier towns, and fairs; where in return they purchas supplies of foreign goods. In the trade with the Baltic ports these dealers lay in their stocks in the interior between October and March, and transport them to the ports during the spring and summy months for delivery, if previously contracted for, to the purchasers, or for chance sale for appetration. The freeign trade is chiefly carried on by wealthy incretants of foreign extraction, party foreign six how, it is including many Germans and British, settled at the scaport and frontier town. Divisor, sub-acts, including many Germans and British, settled at the scaport and frontier town, and also at Moscow, whose contextions abroad enable them not only to pay ready money to the island dealer for the produce they buy of him, but also to make advances thereon without interest at find contract prices, 6 or 8 months before delivery, besides granting long credits to the same parties and other infland buyers in selling to them goods imported or received on consignment. (Clark's Russia Trader's Assistant.)

#### BALTIC PORTS.

Battic Ports.

S. F. "Debug", the magnificent capital of the empire, founded by Peter the Great in 1700, is situated in hat W. So. N., Long. 30-10; E., on the banks and islands of the Neva, near its mouth, at the E. extr. mity of the Guil of Findand. P. p. in 1839, 476,000. It excels all the other cites in mainfactures and commerce, though its ravigation is closed by first generally from November until May. Above 12,000 barks annually arrive from the interior with articles all the other cites in mainfactures and commerce, though its ravigation is closed by first generally from November until May. Above 12,000 barks annually arrive from the interior with articles consumption and shipment. In 1839, the principal experts were—239,000 poods flax (not half the usual quantity, it may be remarked; 2,1160,000 poods hemp; 3,700,000 poods flax; 108,000 poods hides; 824,000 poods into missty in bars; 184,000 pices salidoth, ravenducks, and flem; 5,000,000 poods expert (184,000 poods brists; 184,000 poods contained and tenters; 8,000 poods contained and tenters; 8,000 poods contained and tenters; 8,000 poods contained and the contained to the contained and the contained to the contained and the contained to the contained and the contained to contain the contained and the contained to contained and the contained to contained and the contained to contain the contained and the contained and the contained to contained and the contained and the contained to contain the contained a

tons; of which 783 vessels, 170, me tons, were with the puna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. Apalies in lat. 36° N. N., long 24° 6° E., on the Duna, about 7 miles from its embouchur. The port is spacious; the river is also wide; but, having a bar, vessels drawing more than 12 or 13 feet have to load and unload the whole or a part of their cargoes at Bolderaa, on its outside. Pop 80.0 0. The ravication is generally closed from December to May. In 1831, the value of the exports was £2,078,000; the chief articles being flax, 29,350 tons, £332,900; herap, 14.00

tons, £354,000; linseed, 202,650 quarters, £342,000; grain, chiefly rye, 245,000 quarters, £235,000; tons, 2.334,000; imseed, 202,500 quarters, 2.342,000; grain, chientyrye, 250,000; timber and deals, £182,500. The imports, consisting principally of tropical produce, manufactures, and wine, are in value only about one-third that of the exports. In 1838, the amount of shipping despatched was 1348 vessels, 180,938 tons; of which 468 vessels, 77,220 tons, went to Britain; the rest principally to Denmark, Netherlands, and Sweden.

The chief other Baltic ports are Narva, Revel, Pernau, Libau, and Windau.

### PORTS OF THE WHITE SEA.

PORTS OF THE WHITE SEA.

Archangel lies on the Dwina, 30 miles from its mouth, in lat. 64° 32′ N., long. 40° 44′ E. Pop.
25,000. It was the only Russian port accessible to foreigners down to the foundation of Petersburg; after which it lost much of its importance, though it is still a place of considerable trade, from its position on the Dwina, a river which, besides its own lengthened course, is connected by casals both with the Volga and the Neva. Its navigation is generally open from the latter part of May to the middle of October. Exports, chiefly rye, oats, timber, flax, hemp, iron, mats. linseed, potash, tallow, tar, pitch, train-oil, furs, canvass, coarse linen, cordage, and hair. Imports, tropical produce, sait, woollens, cottons, hardware, and herrings. The exports vary considerably in amount according to the demand for corn. In 1638, the shipping despatched amounted to 73,700 tons, including 55,260 tons to Britain; the rest chiefly to the Netherlands and Sweden.

Owega, at the mouth of the river of that name, carries on a similar trade.

#### PORTS ON THE CASPIAN.

Astracan lies on a small island in the Volga, 30 miles from its embouchure, in lat. 46°21′ N., long. 48° b′ E. Pop. 30,000. It is the centre of the extensive fisherics carried on in the Volga and Caspian. The fish taken are chiefly sturgeon, carp, and seal, particularly the first; and above 30,000 berrels of caviar, prepared from sturgeon rocs, have been exported in a single year. Astracan is also the great entrepôt of the trade with Persia and the countries east of the Caspian,—transmitting (chiefly through Armenian merchants) leather, furs, iron, copper, and tallow, in archange for silks, cottons, raw silk, drugs, and carpets.

Baks, farther S., is the only other Caspian port deserving of notice.

#### PORTS OF THE BLACK SEA AND SEA OF AZOF

Ports of the Black Sea and Sea or Azor.

Odesse lies in Cherson, on the N. coast of the Black Sea, lat. 46° 28' N., long. 30° 43' E., in a fine bay, with sufficient depth almost to the shore for the largest vessels; it besides possesses a harbour, with accommodation for 260 ships. Pop. 63,000. Although now ranking next to Petersburg in importance, it has grown up almost wholly since 1794. From the year 1817 it has been afree port, receiving its imports, which consist chiefly of tropical produce, oil, wine, spirits, timber, cotton-twist and raw cotton, silks, woollens, and other manufactured goods, within a certain enclosed space, exempt from duty. Odesa, from its advantageous situation and privileges, is the great emporium of the produce of S. Russia destined for exportation. Its principal staple is wheat, of which about 1,000,000 chetwerts arrived on an average of the three years ending 1840; and the average prices of the best, free on board, in the same period, was 34s. 6d. per quarter; and it is rarely under 28s. or 28s. It is mostly brought from the Ukraine in carts, owing to the difficult awigation of the Dnieper and Dniester. In 1839, the exports consisted of—1,210,232 chetwerts of wheat; about 200,000 chetwerts rye, cata, &c.; 155,000 chetwerts linseed; 118,000 poods wool; and 223,192 poods tallow; the whole, with lites, iron, copper, wax, caviar, podas, beef, furs, cordage, salicloth, butter, singlass, and other articles, amounting in value to 48,636,330 paper rubbes, or £2,180,000. The chief intercourse is with Leghorn, Genoa, Malta, Constantinople, Marseilles, and Britain. Its navigation is much less interrupted by ice than Taganrog. In 1838, the amount of shipping despatched (exclusive of about 650 coasters) was 721 vessels, 206,538 tons; and the amounts since have been still more considerable.

Taganrog lies in the N. E. part of the Sea of Axof, in lat. 47° 12' N., long. 38° 58' E. Pop. 17,000. Its chief have been shade to be defined to the foreign countries, and its vicinity to the Volga and the Ca

saipping are despatched annually.

The other ports of S. Russia are Kertsch, Feodosia, and Eupatoria in the Crimea; Marioupol on the Sea of Azof; Ismail and Reni on the Dunube; and Redut-Kale on the coast of Circassia.

## MEASURES, MONEY, BANKS, FINANCES, &c.

MRASURES AND WEIGHTS.

The British or Imperial foot and inch are in use; also the Dutch or Rhineland foot, inch, and pain; the Russian foot = 1375 Imp. inches; the Moscow foot = 13:17 Imp. inches; the actine, cloth measure, of 16 verchooks, = 28 Imp. inches, and 100 archines = 77:77 Imp. yards; the sagene or fathom is 3 archines, or 7 Imp. foet.

The verste or mile of 500 sagenes, or 1500 archines, = 3500 Imp. feet, = 5 Imp. furlongs, 12 poles, and 3 feet; and 104 verstes = 1 degree of the meridian nearly.

The deciatine, land measure, of 2400 square

The deciatine, land measure, of 2400 square

agence = 2 Imp. acres, 2 roots, 32 perches.
The vedro, liquid measure, of 100 tcharkeys,
= 270 Imp. gallons, and 100 vedros = 27045
Imp. gallons; the anker contains 2 stekars or 3
vedros, and the oxhoft contains 6 ankers.

The tehetvert or chetwert, corn measure, of 2 osmines, 4 payaks, 8 tchetveriks, 32 tchetvert-kas, or 64 garnietz, = 5-77 Imp. bushels; and 100 chetwerts = 72-13 Imp. quarters, though at 8t Petersburg sometimes reckoned at 70j: the last to 16 betwerts.

St Petersburg sometimes reckoned at 70j: the last is 16 chetwerts.

The pound of 32 loths, 96 zolotniks, or 6528 grains, = 63184 troy grains, and 100 Russian lbs. = 90'96 lbs. avoirdupois; the pood of 40 Russian lbs. = 36' lbs., 1 cz., 11 drams avoirdupols, but commonly estimated at 36' lbs. only; and 10 poods = 1 berkovetz: the Nuremberg pound, used by apothecaries, = 552' troy grains: the Dutch carat, used in weighing precious stones, = 34 troy grains nearly.

Gold and silver are weighed with the Russian pound, as above; and their fineness is expressed in zolotniks and dolls; the pound or other weight

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eing divided into 96 zolotniks, and the zolotnik |

The preceding are the official measures and weights of Russia, and they are in general use throughout the empire, except in the recently acquired possessions, and in a few places where old systems continue to be partially employed: Of the latter the chief are the following:—

Riga.—100 ells, each of 2 feet, = 59.95 Imp. yards; and 13 ells = 10 Russian archines nearly. The hogshead is 6 ankers, 30 viertels, or 190 stoofs; and 100 stoofs = 28.68 Imp. gallons. The last of oats is 60 loofs; the last of wheat, barley, and linseed is 48 loofs; the last of wheat, barley, and linseed is 48 loofs; the last of rye is 45 loofs; and 100 loofs = 23.45 Imp. quarters, cr 33; chetwerts nearly. The shippond is 20 lisponds, or 400 lbs.; and 100 lbs. of Riga = 92.16 lbs. avoirdupois; or 32 Riga lbs. = 1 Russian pood nearly. The mark = 3226 troy grains.

Polant.—The ell or lokel of 2 feet or 24 inches = 22.68 Imp. inches; and 100 ells = 63 Imp.

pood nearly. The liniar = 0.320 toty glastics.

Polinid.—The ell or lock of 2 feet or 24 inches

22-68 Imp. inches; and 100 ells = 63 Imp.
yards. The mile, 20 to the degree, = 6076 Imp.
yards. The mile, 20 to the degree, = 6076 Imp.
yards. The morgen, or acre of 300 perches, =
1.384 Imp. acre; and 30 morgens = 1 wloks.
The garniec, liquid measure, of 4 kwartas, or 16
kwaterkas, = 4 French litres, or 3½ Imp. quarts
mearly; and 100 garniecs = 88 Imp. gallons;
the becskas is 25 garniecs. The Warsaw korsec,
corn measure, of 4 cwiercs, 32 garniecs, or 128
kwartas, = 3:52 Imp. bushels; and 100 korsecs

= 44:02 Imp. quarters. The pound of 10 ounces,
32 loths, or 128 drachms, = 6259 troy grains;
and 100 Polish lbs. = 89:41 lbs. avoirdupois; the
stone is 32, and the centrer 160 Polish lbs. Bullon is weighed by the Warsaw mark, = 3113
troy grains; but coins by the Cologne mark.

Monry.

MONEY.

The integer of account is the sliver ruble, The integer of account is the sliver ruble, which is divided into 100 copecs, and equal in value to 3s. 14d. sterling; or Ru. 6, cop. 40. = £1. Formerly accounts were kept in paper or bank rubles similarly divided; but this practice was abolished by an Imperial ukase in 1839, which established the silver ruble as the only legal measure of value throughout the empire. This ukase fixed the exchange of paper into appecie at the rate of 350 copecs in paper for 100 copecs in silver; making the paper ruble worth 104d, sterling nearly.

copecs in silver; making the paper ruble worth 10½d, sterling nearly.

The coins are,—In gold; imperials of 10 rubles, half-imperials of 5 rubles, double ducats, and ducats; the only gold coin mineted at present is the half-imperial, weight 97½ troy grains, fineness 88 zolotniks, or ½ this, and value 163. 1½d, sterling: In platina; pieces of 12, 6, and 3 rubles: In silver; rubles, politins or ½ rubles, polpotitins or ½ rubles, double-grive of 20 copecs, single-grive of 10 copecs, and pieces of 15 and 5 copecs; these are minted at the rate of 22½ rubles of the fineness of 83½ zolotniks, from the Russian pound of fine silver: In copper; pieces of 2, 1, and ½ copecs.

copiecs.

The gold coins are directed, by the ukase of 1839, to be received and paid in all government-offices, with an actio of 3 per cent. Thus, the full-imperial of 5 rubles is reckoned at 5 rubles

half-imperial of 3 rubies is reasoned as 5 rubies 15 copies in silver. Days of grace, 10 for bills after date, and 3 for bills after sight. The Julian Kalendar, or Old Style, is still used throughout the empire.

Poland.—Accounts are stated in florins (zlots) of 30 gros, each of 10 fen. The polish florin, being valued at the rate of 84 to the Cologne

mark of fine silver, is equal 5td., but is con ly estimated at 6d. sterling.

#### RANKS

BANKS.

The Imperial Assignation Bank, opened in St Petersburg and Moscow, 1770, and converted into a government establishment. 1786, has branches in all the principal towns, and directions the national paper-money, sometimes called bank assignats, the amount of which outsains, January 1, 1839, was 595,776,310 rubles = £28,370.304. The notes for 169, 50, and 55 rubles are on white paper; those for 10 rubles on pink paper; and those for 5 rubles on pink paper; the proportional value of this paper money to silver is fixed at 3½ to 1, as alresdy noticed. noticed.

money to silver is fixed at 3½ to 1, as alresdy noticed.

According to official accounts, the capital of this bank, January 1, 1870, was £1,356,455; the amount of their deposits, belonging to private parties, £6,488,538, and to government offices, £16,777,421; including £10,359,550 to the Commercial Bank; and the amount of lone, £23,272,828, due partly to private parties, has chiefly to government offices.

The Imperial Commercial Bank, founded at St Petersburg in 1818, partly under mercatile direction, has a capital of 30,000,000 paper rubbs £1,438,571. It receives deposits of coia sad buillon, and has a department for transfering credits on the principle of the Bank of Hamburg. It is also a bank of discount, and makes advance upon merchandise of home production. Its property is protected against taxation, equotition, or attachment; and subjects of countries with which Russia may be at war are entitled at all times to receive back their deposits. The bank has branches in all the principal commercial towns; and in 1838, the gross amount of its operations was £60,240,917.

There are likewise two Loan Banks;—one stablished for the nobility, and another.

operations was 200,320,317.
There are likewise two Loan Banks;—one established for the nobility, and another, a Lombard, for advancing money on pawn and otherwise,—the profits of which belong to the Foundling Hospital of St Petersburg.

## FINANCES.

The Revenue accounts are not published, but its annual amount is estimated at about 380,000,000 paper rubles, or £17,000,000; of which 40,000,000 rubles are derived from a capitation tax of 4 rubles a-head on all male boors belonging tax or a runtes a-nead on all male boors belonging to individuals, and on some descriptions of fremen; 90,000,000 from the obrok or rent, paid by all male boors on the crown estates; 93,000,000 from spiriduties; salt monopoly, 10,000,000; crown mins. 16,000,000; tax of 13 per cent. on the declared capital of merchants. 8,000,000; seignorage on the 8,000,000 control 8,00

capital of merchants, 8,000,000; seignorase os coin, 8,000,000; stampe, licenses, and similar imposts, 7,000,000; and miscellaneous items, 9,000,000 rubles. The taxes are partly farmed. Of the expenditure very little is known.

The National Debt amounted, January 1,183, exclusive of the bank assignats in circulation, to 335,146,592 rubles = £44,530,790; consisting partly of terminable, and partly of interminable debts, at 5 and 6 per cent. Of the latter, there were redeemed, up to 1839, by the Commissioners for the Discharge of Debts, £6,442,964. A considerable tortion of the debt was contracted considerable portion of the debt was contracted in Amsterdam and London; the agents in the in Amsterdam and London; the agents in un-former place being Hope and Company, and in the latter, Messrs Rothschild and Baring Brothers. Transactions in the foreign debt are generally effected at the fixed exchange of 3s 1d, per silver ruble.

RUSSIA LEATHER (Ger. Juften. Rus. Juft, Youft), the tanned hides of oxen, manufactured in a manner peculiar to that country. It is soft, has a prominent grain, considerable lustre, and peculiar odour. In colour it is generally red or black; the former is much esteemed for binding books, and making articles where

a fine durable leather is required; the latter is chiefly in demand in Russia for shoe and boot making. Both kinds, when genuine, throw out a peculiar odour, occasioned it is said by their being tanned with larch bark, mixed with spirits of tar. RYE (Dan. Rug. Du. Rog. Fr. Scigle. Ger. Roggen. Rus. Rosch, Sel., Jar), a species of grain (Secale cereale) resembling wheat. It is the bread-corn of Ger-

a species of grain (Secale Cereals) resembling wheat. It is the bread-corn of Germany and Russia; but in this country it is comparatively little cultivated, though in 1765 it is supposed to have been consumed in England by about one-seventh part of the population. It is now raised chiefly in Northumberland and Durham; though in the latter it is rarely grown alone, but mixed with wheat, in which form it is called mastin. In Scotland it is sown in various places, particularly on poor moorish soils in elevated districts, for which it is well adapted. In Orkney and Argyllshire it is used exclusively for the manufacture of straw plait.

# S.

SABLE (Fr. Zibeline. Ger. Zobel. Rus. Sobal), a species of weasel (Mustela sibellina), celebrated for the fine quality and rich colour of its fur, the hairs of which turn with equal ease in every direction. This animal is a native of Northern Europe and Siberia. In Samoieda, Yakutsk, Kamtschatka, and Russian Lapland, it is found of the richest quality and darkest colour. [Furs.]

SADDLES and Harness are made in all the towns of the United Kingdom, but the chief seat of the manufacture is London. A progressive increase has of late years taken place in the foreign demand for these articles; and the declared value of the annual exports is now nearly £100,000. They are sent chiefly to the West and East Indies, and in smaller parcels to Australia, Cape of Good Hope, Spain,

Brazil, and other countries.

SAFFLOWER (Fr. Cartame. Ger. Safflor. It. Zaffrone), the flowers of an annual plant (Carthamus tincturius) growing in Egypt and the warmer parts of Asia, Europe, and America. They are of an orange-red colour, and are brought to this country in a dried state, for the sake of a dye which is extracted from them. About 5000 cwts, are annually imported, which, with the exception of from 300 to 500 cwts. from the United States, are brought almost wholly from the East Indies. About half this quantity is entered for home consumption. Safflower is chiefly used for

nair this quantity is entered for nome consumption. Samower is enterly used for dyeing silk; producing different tints of red and orange according to the alteratives employed in combination. It also forms the basis of rouge. The dye is sometimes made into cakes, termed stripped saffioner.

SAFFRON (Fr. Safran. Ger. Suffran. It. Zafferano. Sp. Azafran) consists of the summits of the pistils of the Crocus sations, a bulbous plant, found in various parts of the S. of Europe and Asia, and cultivated near Saffron Walden in Essex. The pistils are generally dried and compressed into firm cakes, but the finest, called hay saffron, consists of the pistils merely dried. Cake saffron should be chosen fresh, neither dry nor very moist, close, of a fiery orange red colour, and an aerid diffusivo odour. It should be preserved in a bladder within a tin box. The English saffron is superior to any that is imported. It is used as a colouring substance, and to a small extent in medicine. Meadow saffron is a bulbous plant (Colchicum autumnale) of a different kind, the roots and seeds of which are also employed medicinally

SAGAPENUM, a gum resin, supposed to be a kind of assafætida (Ferula Persica). It is sometimes agglutinated in masses of various sizes, but ought to consist chiefly of whitish shining grains, tenacious, and, when softened by heat, very viscid, having a smell resembling gum ammoniae, and a taste like assafætida. It is inflammable, but less soluble in alcohol than in water. Sagapenum is used in medicine, holding a kind of middle place between assafeetida and galbanum. It is imported from Alexandria.

SAGO, a farinaceous alimentary substance, obtained from the pith of several SAGO, a farinaceous alimentary substance, obtained from the pith of several species of palm, found in the Eastern Islands and S. E. of Asia. The quantity yielded by one tree is very considerable, sometimes 500 or 600 lbs. The pith is excavated, separated from the filaments in water, and reduced to a pulp, which is baked into cakes, and in this state forms a principal article of food in the Eastern Islands. That which is imported, however, occurs in the form of grains, from having been passed through a coarse sieve, when half dry, upon hot plates of iron. Of this granulated kind there are two varieties—pearl sago, in small, hard, semitransparent grains, about the size of a pin's head; and the common or brown sago, in larger grains, about the size of pot barley. Both are inodorous, with an insipid taste. In many of its properties sago resembles starch. It is chiefly used as a light nutritive diet for children and invalids. The best sago is the produce of Siak in Sumatra; that of Borneo is next; and the produce of the Moluccas, though greatest in quantity, is lowest in estimation. The great emporium of the trade is Singapore. The annual consumption of this country—in 1820 only 1400 cwts.—is now upwards of 55,000 cwts., arising mainly from the reduction of the duty from 74s. 8d. to 1s. per cwt.

The great emportum of the trade is Singapore. The annual consumption of this country—in 1830 only 1400 cwis.—is now upwards of 55,000 cwis., arising mainly from the reduction of the duty from 74s. 8d. to 1s. per cwt.

SAILCLOTH on CANVASS (Du. Zeildock. Fr. Toile à voile. Ger. Segeliud. It. Cancrazza, Lona. Rus. Parussina. Por. & Sp. Lona), a coarse strong fabric, woven of hemp or flax. It is made in bolts, each of 23 ells or 35 yards; and the qualities are numbered from No. 1, the strongest, used for storm sails, to No. 4, employed for the smallest ones, such as small studding sails, &c. Dundee is the chief seat of this manufacture in Britain.

ST HELENA, a small island of the S. Atlantic Ocean, subject to Britain.

This unimportant island, which is only about 10 miles in length by 6 in brendth, derive in interest solely from having been the scene of Napoleon's imprisonment and death (1815-1821). The shree are rocky, and the interior is a lofty plateau, with a climate mild but unbeakly. It presents in schiefly used as a place of refreshment for ships proceeding northward; and in commerce casts in the important nof ship-stores, not exceeding \$50.000 a-sear. The old your and part is Jamestown, in lat. 15' 18' S., long, 5' 46' W., about 570 leagues N. W. from the Cape of Good Hops.

SAL AMMONIAC. [ANNONIA.]

SAI

SALE is a contract by which the proprietor of some valuable commodity engages to transfer his property therein to another person, in consideration of a sm of money, called the price. The person who sells is called the vendor or seller, by who buys the vendee or purchaser. The essentials of the contract are—that there be a subject, that there he a price ascertained or ascertainable through some means agreed on, and that the parties be capable of contracting. The parties must be a one as to the subject ; for where A intends to sell malt, and B thinks he is pu chasing corn, whatever claims may lie between the parties, there is no sale. If the agreement be founded on a fraud, it is void. The most ordinary description of fraud is deception or misrepresentation as to the state of the property. If the purchaser is aware, however, that a statement is a misrepresentation, it would app that he is bound to the bargain ; for the fraud, though intended, has not been his inducement to purchase. Stipulations that sales shall not be void through misstatements, and that the property must be taken with all faults, seem only to cover ordinary defects, but not to protect the purchase in the case of deliberate fraud. Where goods are sold by sample, they must correspond in quality. Concealment may be a fraud, as well as misstatement; as, where a picture is sold among others which have belonged to an eminent connoisseur, the purchaser being led into the mistake that it belonged to his collection. It is a fraud to take advantage of imbedility or in briefy. " It seems to have been formerly held, even in equity, that a party entering into a contract when in a state of intoxication, was not entitled to relief, unless some fraud or contrivance had been practised by the other part; but grobally the contract would now be held yold if the defendant could show that he was so drunk at the time that he did not know what he was doing, although the drunkenness was entirely his own act." (Morton, 135). There may be fraud on the side of the purchaser, which will vitiate the sale; but his side of the contrad-dies not admit of so many varieties of deception; and it is very seldom that his act can be shown to have affected the foundation of the contract. If a man purchase goods, and, having money sufficient to pay for them, spends the most otherwise, in the full knowledge that he has no other resource from which they can be paid, it is undoubtedly a fraud; but the contract is completed before it is done. There may, however, be circumstances showing a direct fraudulent design at the time of the purchase; as, where payment is given in a fictitions bill or in at the time of the purchase t as, where payment is given in a nections of a draft on a banker with whom the purchaser has no funds. In such a case, money or its equivalent being the consideration on which the vender agrees to see, and worthless paper being substituted, the contract is void; and if the goods have charged owners, they may be reclaimed. When a fraud is discovered, if the part what he has parted with t if he end avour in the mean time to get the bargain otherwise performed, he will probably involve himself in a new contract. Thus, in the case of a fictitions draft, if the seller, instead of re-demanding the goods, were to endrayour to get nayment for them, he would be held merely as placing the contract on a different feeting. A sale procured by force is vitiated. Sales involving a fraud against third parties, for immoral purposes, and contrary to public policy, are void. [Contract.]

There are certain requisites of the article sold, generally termed Implied warranties, in opposition to Express warranties, which are explained below. There

can be no implied warranty, however, as to the general qualities of the article. Of these it is the purchaser's duty to satisfy himself. In ordinary language, "his eye is his merchant;" and implied warrantics resolve themselves into two conditions,—Ist, That the subject is the vendor's own and at his free disposal; and, 2d, That it is what he sells it for. A thing stolen or found is not at the lawful disposal of the thief or finder, or of any person deriving right through them; but in England there is an exception in favour of a fair purchaser in market overt or in open market. In the city of London, every day except Sanday is a market day; and every shop or place in which goods are exposed for sale is the market, in as far as respects the kind of goods there sold. A wharf in London is not a market overt. In Bristol, and wherever a special custom to that effect is established, shops are market overt for their particular commodities; but in the country, generally, market overt is only held on particular days, and in a particular spot. A sale in a back room or warehouse, or in a room shuttered up, or during the night-time, will not give the protection of market overt; and if the purchaser is aware of the bad title, the sale is vitiated, wherever it takes place. The doctrine of market overt does not extend to Scotland. There "the possessor of goods which have been stolen by him, could not make a valid sale of them in any circumstances, because by our law no such privilege is attached to sales in open market as in England; and the seller never having had a title to the property of the goods sold in himself, could not give such a title to a purchaser" (Broom on Sale, 29). As to the other implied warranty, that the subject is what it is sold for, it is now no longer law that the amount of the price infers a warranty that the goods shall be of a certain quality. Where it is consistent with commercial practice to specify any particular kind of defect, omission to state it is held a warranty of soundness. Where the arti

Form.—The essentials of sale are—that the parties consent to the bargain; and, in the general case, evidence of that consent completes the transaction. In some cases, however, the law has required certain formalities, without which no sale takes place. Real property cannot be sold in any part of the kingdom without the intervention of writing. The Registration Act provides specifically a form, which cannot be departed from, in the vendition of ships, which will be found fully set forth in the abridgment of that act. In other respects, the contract of sale is in Scotland open to verbal evidence of consent: in England, however, it is regulated by the Statute of Frauds, 29 Ch. II. C. 3, as follows:—By § 17, "no contract for the Statute of Frauds, 29 Ch. II. C. 3, as follows:—By § 17, "no contract for the sale of any goods, wares, and merchandises, for the price of £10 or upwards, shall be good, except the buyer shall accept part of the goods so sold, and actually receive the same, or give something in earnest to bind the bargain, or in part of payment; or that some note or memorandum in writing of the said bargain be made and signed by the parties to be charged by such contract, or their agents, thereunto lawfully authorized." By 9 Geo. IV. C. 14, § 7, this section is extended to sales, "notwithstanding the goods may be intended to be delivered at some future time, or may not, at the time of such contract, be actually made, procured, or provided, or fit or ready for delivery, or some act may be requisite for the making or completing thereof, or rendering the same fit for delivery." Sales by auction are ruled by the statute. [Aucrton.] "It is said that a sale of stock is within the statute, though this has been doubted, because there can be no actual delivery" (Morton, 53). It would appear that sales of shares in public companies are not within the statute. The delivery must be accompanied by acceptance on the part of the purchaser; so, where one ordered several articles in a shop, some of which he marked with a pe

the purchaser, such as a carrier, if with the purchaser's knowledge and asset, is suitilient. Eirms at is mother alternative. It must consist of the giving away of something variable, and not of a more sign or or mony, such as crossing the hall with a shading. Another criterion by the act, is a written note or memorandomoffle bargon, sinced by the parties or their agents. Much liatinde is allowed in interpreting this provision. The meaning of a variety of documents may be taken or jointly to prove a safer that parole evidence will not be admitted to control and meaning, though it may be employed to identify the bundwriting. The price outst comparer is, the writing, if it has been in the view of the perties. It is not necessary that the signatures should be the formal autographs at the end of the document which is no radiy receive that it signature. Fig. A. B. agree to self," or "Mr. A. B. has greed," Acc., is a sufficient signature by A. B. The names of both parism must appear on the writing; but the signature requires to be only by the party charged. An agent signate need not be authorized in writing. [Paragrat and Democrat. According to Bluckston, "as soon as the bargain is struck, the preparenty of the goods is tructs ared to the vander" (ii. 193). The soller is atterfact

De norm. According to Black-tone, "as soon as the bargain is strack, the preperty of the goods is transferred to the vender" (ii. 160). The seller is after fast their mere costodier; and if they perish their loss falls on their new propriete, viz the purchaser. In Scotland a different doctrine is followed, in par-nace of the civil low. There "the property of the thing sold is not transferred from the vender to the vender by the mere operation of the contract. Deficiely is mere-sary to change the property "(Brown, 3). The distinction, however, is links more than nominal. In England, the seller retains a lien on the thing sold to the price, and thus obtains the remedy which he has in Scotland by containing to be the proprietor; and in both countries, goods continuing in possession of the vender after he becomes bankrupt, accrue to the benefit of his cridity. The removal of the goods, at however short a period before benkruptcy, will be strictent to take them out of the bankrupt estate. Symbolical idenvery will be sufficient to take them out of the bankrupt estate. Symbolical idenvery will be sufficient to take them ont of the bankrupt estate. Symbolical idenvery mature than the sort of delivery required by the Statute of Franch to complete the contract. Trassfer of the name in the books of a wharfinger, the assignment of a bill of ladar, of any sort of transfer-tick t, is delivery. It would appear that a marking of the purchaser's initials will not transfer the goods in the seller's warehouse; but that such an act of appropriation as bottling wine in the premises of the seller, and scaling the bottles with his othe buyer's) scal, will be sufficient. Possession by a agent is possession by a giving directions to transmit them, and may that the mont of his bankrapt estate. When the goods are in the hands of the purchaser of his estate, and go to the creditors on his box rupt y. Chooks sent on sale and r turn are part of the estate of the larkage consigned, males they have been left unpacked, and without any right so

Price, &c.-It is the duty of the seller to perform his share of the courts to " delivering the property, or giving the purch ser all facility in taking property and if he refuse, the purchaser may in England bring assumpsit for noted by to In doing so he must prove that he has performed all the conditions incumbent of him; and especially that he has paid, or tendered payment of the price, unless to sale be on credit. In this latter case the vendor has no lien, and cannot refer delivery, except in the circumstance of the goods being left in his possession and the period of credit expires. It is the duty of the purchaser first to take delivery of the goods, and then to pay for them. The vendor, if he have performed his even share in the contract, may such im, for goods large itself and sold, if the project of delivered, in which form he will recover his entire price, or specially up a ba contract, in which case he will recover the amount of damages which he has actual sustained. In Scotland, there is no such distinction in the form and effects of C action, which is, in all cases, an ordinary suit for performance of the contract of for damages, the result being moulded to the circumstances. If credit is stipulated for, an action for goods sold cannot be brought until the period of it has expecteven though the vendee should have left unperformed some special condition superlated for in the mean time (as, that he shall give a particular bill) or though be law given unequivocal tokens of a fraudulent intention not to pay; the remedy in such case is an action of trover for recovery of the goods, on the nullity of the contract as above. If the purchaser show that he has taken the proper means to effect payment, it will be on the vendor to show that he has not been paid, by proving that the money incrested to a carrier did not come to han l, or that a bill scat in SAL 593 SAL

payment was dishonoured. If the vendor have taken a bill, he gives credit, and cannot recover on the original transaction, until the bill is dishonoured, unless it be fictitious, or be otherwise unavailable, as, for want of a stamp. If the bill be lost, the seller can sue on the original contract, securing the vendee against having to pay the amount to a third party. If the seller have given directions for transmitting the money in a particular manner, the buyer, by complying with the directions, and using all due caution, relieves himself of responsibility,—any loss which may occur falling on the seller; as, where it was agreed that the purchasemoney should be transferred in the books of the mutual banker of the parties, who thereafter failed (Eyles v. Ellis, 4 Bingh. 112). Payment to the proper agent of the seller will release the buyer. When no price is named, the market price, or, as the parties are the lowest price at which well are sold seen the lowest price of the which well are sold seen the lowest price of the which well are sold seen the lowest price of the which well are sold seen the lowest price of the which well are sold seen the lowest price of the which well are sold seen the lowest price of the which well are sold seen the lowest price of the which well are sold seen the lowest price of the seen the lowest price of the seen the lowest price of the seen that the price of the seen the lowest price of the seen that the seen that the price of the seen that the seen it would seem, the lowest price at which such goods are sold, will be the criserion: if the vendee take means to suppress information on this point, the pre-manption will be in favour of a high price. [FACTOR. PRINCIPAL AND AGENT.]

(Morton on Vendors and Purchasers. Smith's Mercantile L., 393-431. Brown

SALEP, an alimentary powder obtained from the dried roots of the Orchis plant

Orchis mascula). It is a common article of diet in Turkey and Persia.

SALMA, a measure of capacity in Malta, Naples, and Sicily.

SALMON, a fish (Salmo salar) common in the rivers of Britain, Ireland, and ther northern countries. When young it is called "smolt;" "salmon peal" when hittle older but under 2 lbs. weight; and "grilse" when still larger. When bill grown it weighs generally from 6 to 12 lbs.; but it has been caught so large as Salmon peas the summer in the sea or near the mouths of the esturgies. 18 lbs. Salmon pass the summer in the sea, or near the mouths of the estuaries; a autumn they instinctively ascend the rivers, and deposit their spawn in the upper and shallow pools about the end of the season. After spawning they are unfit for bod. They descend the rivers with the floods at the end of winter or beginning spring, and ultimately gain the see, where they quickly recover their con-lition. The first attack made upon them is in the summer months, when they rove close along the coast in quest of the rivers in which they annually cast their They are then, as well as in the estuaries, caught chiefly by stakenote; whereas in the rivers they are taken by coble-nets and other devices. The wason of the migration of the salmon varies, depending, as some allege, on the warmth of the waters. The northern rivers are, with little exception, the carliest; warmth of the waters. The northern rivers are, with little exception, the earliest; the number caught in the spring is small compared with that taken as the summer

The progress of population and manufactures has rendered the salmon scarce in England; but the fisheries in the Tay, Tweed, Don, Dec, and other rivers in Scotland, though less extensive than formerly, still send an annual supply of between 2,000,000 and 3,000,000 lbs. to London; and they continue plentiful in the Erne, Moy, Bann, Blackwater, Shannon, and nearly all the principal streams along the N. and W. coasts of Ireland. The fish are carried to town in a fresh state, packed in ice, from Scotland and Ireland; and the quantity pickled at the fishing stations is now exceedingly small. They are consigned to commission agents, who charge five per cent, and run the risk of all bad debts. The average wholesale mice for the season in the metropolis is about 10d. per lb.

price for the season in the metropolis is about 10d. per lb.

The salmon fishings are private property, and many of them are of great value. The salmon usuings are private property, and many or them are or great value, Much discussion has frequently arisen regarding the duration of the close time and the modes of fishing in different parts of the rivers. In Scotland the prohibited pariod extends on the Tweed from October 15 to February 15; and north of the Tweed, from September 14 to February 1. Heavy penalties are imposed on the taking of spawn, fry, or unclean fish (24 Geo. II. c. 23; 9 Geo. IV. c. 39).

SAL PRUNELLA. [Nitrate of Potash.]

SALT (Du. Zout. Fr. Sel. Ger. Sals. It. Sale. Por. & Sp. Sal. Rus. Sol.)

the muriate of sods or chloride of sodium of chemists, is a well-known substance, of the highest utility. It crystallizes in cubes. When pure it is not deliquescent. One part is soluble in 23ths of cold water, and in little less of hot, so that it cannot be crystallized but by evaporation. Specific gravity, 2:125. Salt abounds in various parts of the globe. The waters of the ocean every where contain it, though in different proportions. In England and elsewhere it is found in large masses, or in recks under the earth. In other instances brine springs afford the means of a ready supply; and throughout a considerable part of the sandy districts of Africa and Asia, the soil itself abounds with it. Sea-salt is obtained in three ways; 1st, In countries having a long and hot summer, and a soil neither muddy nor porous, it is formed by solar evaporation from sea-water collected into pools. In this it is formed by solar evaporation from sea-water collected into pools. In

manner it is prepared in Spain, Portugal (particularly at St Ubes), France, and various places on the Mediterranean; in India, Ceylon, Siam, Tonquia, and China; and from all these parts, except the last, large quantities are exported. 2d, is some countries, having a similar climate and soil, it is formed by solar evaporation in natural pools which spring-tides have previously filled with sea-water. This kind, chemically purer than that first described, is produced and exported in great quantities from the Cape de Verde Islands; from Turk's Island, and St Martin's in the West Indies; and from Kangaroo Island on the S. coast of Australia. In these places it is raked or scraped into a heap, and is at once fit for exportation. These two kinds of salt are known under the name of bay-sel. 3d, Salt is manufactured by artificial heat from sea-water; but the process is expensive, and the result chemically impure. In this manner considerable quantities were formerly manufactured at Lymington in Hampshire, and various other places in this country; but, since the abolition of the duties, these works have been either absoluted as greatly radical

abandoned or greatly reduced.

In a commercial point of view, perhaps the most important source of supply consists of rock-salt and brine-springs. In England, the brine-springs and belon for consists of rock-salt are of such extent as to be alone sufficient to supply the whole weight for an indefinite period. They are situated chiefly at Northwich and other place contiguous to the river Weaver in Cheshire, and at Droitwich in Worcesterhina In these places the brine-springs, from which by far the largest supply of salt in betained, have been worked from a very remote era; but the discovery and working of the fossil salt are comparatively of modern date. The produce of both kinds, howeve, has been of late years much increased; and the English salt-trade is now as object of great national importance. Besides the immense home consumption, upwards of 12,000,000 bushels, exceeding in value £200,000, are annually exported, chiefly to the United States, Canada, Russia, Prussia, Germany, Holland, Denmart, Begium, and the western coast of Africa. Salt is of most extensive use as a preservative of food and as a condiment; as a source of soda, muriatic acid, and chlorine; and for various agricultural and horticultural purposes. Its comparative value is determined by its purity and its fitness for use. That kind which possesses made eminently the combined properties of hardness, compactness, and perfecties of crystals, will be best adapted to the purpose of prescrving provisions, because it will remain permanently between the different layers, or will be very gradually dissolved by the fluids that exude from the several substances; thus furnishing a slow but of the fluids that exude from the several substances; thus furnishing a slow but of the fluids that exude from the several substances; thus furnishing a slow but of the fluids that exude from the several substances; thus furnishing a slow but of the pickle or of striking the meat, the smaller-grained varieties answer equally purpore, of the mineral has in consequence been reduced from 4½d, to ½d, per

SALIVAGE, in the law of shipping, is a remuneration to those who, by gratutous exertion or risk, save a ship or cargo, or any portion of them, from destraction by the elements, or from loss by capture. It is not due to those who are bound by law and contract to exert themselves on the occasion; and thus the master and crow can have no salvage for services in protecting their own vessel. When a vessel is captured, salvage is due on her recapture. Salvage is due, moreover, in cases where accident rather than exertion or risk has enabled the party to preserve the property; as, where portions of ship's apparel, anchors, or merchandise, are picked up at sea. Passengers are not in the general case entitled to any reward for assistance in saving the vessel, in the safety of which their own lives, or a least their comfort and convenience, are embarked; but the passenger is not bound like the mariner to stick to the vessel; and if he remain when he could depart, and perform gratuitous and perilous services, he is entitled to a consideration. "If the preservation of life can be connected with the preservation of property, whether by accident or not, the Court of Admiralty can take notice of it, but has no power of remunerating the mere preservation of life, which must be left we private bounty" (Abbat, 508). There is no rule for estimating the amount of salvage in all cases; nor, from the nature of the claim, does any fixed rule seem capable of being applied. Where the amount is disputed, the jury, or (as in the cases mentioned below) the justices, must consider the whole circumstances, and award accordingly. The master and crew of the vessel—the individuals, in short, who have exerted themselves or incurred personal risk—are those who are primarily entitled to the salvage allowance; but where their ship has been put in peril, or

fered from wear and tear, the owners are entitled to a proportional comon. Where third parties interfere to assist in a salvage, there must be a see of necessity for their aid, to justify their claim for a share of the salvage; but it is a rule that, in case of preservation from an enemy, a vessel of war, th, shares in the salvage. The property actually benefited is charged with sense; and so freight is chargeable, if it was earned, and has been preserved act of the salvors.

n property wrecked or abandoned at sea is found and taken possession of, ler has a lien on it till a reasonable salvage be tendered to him. Where, howne parties whose right and duty it is to protect the property are present, arties are not entitled to take possession of it, or to interfere, except as nts. By an old statute (12 Anne, stat. 2, c. 18), sheriffs, justices, mayors, heads of corporations, constables, head-boroughs, and tithing-men, are heads of corporations, constables, head-boroughs, and tithing-men, are to give assistance at the call of the commander of a ship in distress on the ind to demand assistance from the people in the neighbourhood or from at anchor. By the same act, the salvors in such a case must be paid a able reward within 30 days,—the property saved remaining for security in the of the custom-house officers. If the parties disagree, they may name stices as arbiters. By 26 Geo. II. c. 19, § 5, a similar remedy was given ies voluntarily giving their services without being commanded by official i.\* In England, the jurisdiction in salvage cases, other than as above, is introf Admiralty, where the service is performed at sea or between high and art of Admiralty, where the service is performed at sea or between high and the mark (1 & 2 Geo. IV. c. 75, § 31). In Scotland, it is in the Court of
An act applying solely to England (1 & 2 Geo. IV. c. 75) regulates the
1 of wrecked or abandoned property found at sea by pilots and others; and
the arrangement stated above of the arbitration of three justices to quest-of Admiralty. There is a special statute, making similar provisions for the Ports (1 & 2 Geo. IV. c. 76). There are directions for the sale of goods to aims of salvage in the Customs Regulations Act. [Customs, § 49.] (Abbot pping, 493-530; Statutes quoted.)

[PLE, a small specimen of any kind of merchandise.

DAL-WOOD, an aromatic wood, much used in India and China for

-work, toys, and perfumes, also in medicine. It is obtained from a small *antalum album*), resembling the myrtle, found in Malabar, in Timor, and in idwich and Fijee Islands; the produce of the first is that in most esteem. sandal is the exterior part of the tree; and yellow sandal the interior. hich has most hardness and fragrance, should be selected in large pieces: et nearest the root, called root sandal, is of superior quality. This commo-

proves by keeping.

DARAC, a resinous substance procured from a large tree (Callitris quadition) found in Temme in Morocco, where it is called arar. It occurs in yelwhite tears, or in small masses; and is used as an ingredient in varnishes

bense, and, when reduced to a powder, forms the article called pounce.

DWICH or HAWAII ISLANDS, a group situate in the Pacific, betwixt

54' and 22° 15' N., and long 199° 36' and 205° 6' E. They were discovered

in 1778; and consist of 11 islands, of which 7 are inhabited. Population
108 000 Government on hareditary description. , 108,000. Government, an hereditary despotism.

, 108,000. Government, an hereditary despotism. islands are of volcanic origin, and in respect of climate differ little from the W. Indies, they are more temperate. The soil is generally fertile; and the natives mild, honest, nd enterprising, having been reclaimed from the barbarous habits which formerly predbe islands are favourably situated for trade, being in the route between America and and they have of late become an entrepot for the commerce of the N. W. coast of Amewell as a place of refreshment for the whalers in the Pacific. The chief port is Honorau, a Oahu, where consuls from Britain and the United States reside. It affords facilities repairing of ships. Imports—manufactured goods, sheathing copper, ship-stores ands, tea, sugar, akins, hides, lumber, furs, pearl-shell, turtle-shell, arrow-root, and cocoa-Exports—salt and sandal-wood, besides provisions and other supplies to whale-ships, and erchandise re-shipped to California, the Russian settlements, Mexico, the South Sca Europe, and the United States. In 1836, the value of imports was £95,250; of exports,—the goods imported were brought by 34 vessels, the tonnage being 5623; besides which,—vessels visited the port. A commercial treaty was concluded between Lord E. Russell, of the Actson, and King Tamehameha III.

re is a question whether this is repealed by 6 Geo. IV. c. 105, § 100. There is a like 1 in the 37th sect. of the 1 & 2 Geo. IV. c. 75, applicable only to England.

SAPAN-WOOD, a dye-wood similar to Brazil-wood, but containing much less colouring matter. It is the product of a thorny tree (Casalpinia sapan), indigenous to S. India, Siam, Pegu, and the Eastern Islands; from whence about 16,000 bazar manuds were in the year 1838 imported into Calcutta, about one-fourth of which was re-exported to England.

SAPPHIRE, a beautiful precious stone, and, after the diamond, the most valuable of gems. It occurs crystallized in six-sided prisms, variously terminated, and in rolled masses, which are colourless, or of a blue-yellow or yellowish-greatinge, and transparent or translucent. The most highly prized varieties are the crimson and carmine-red. The stones called oriental ruby, oriental topar, ori amethyst, and oriental emerald, are red, yellow, violet, and green sapphires, distinguishable from the other gems of the same name, without the prefix oriental, by their superior hardness and greater specific gravity. It is found in Pegu, France, and Germany; but the finest are brought from Ceylon. The sapphire d'eau of jewellers

is a transparent iolite from Ceylon.

SARCOCOLLA, a gum resin produced in N. Africa, Persia, and Arabia, by a shrub, the *Penæa sarcocolla*. It occurs in small whitish-yellow grains, of a bitter

satisfying the state and is celebrated for conglutinating wounds.

SARDINES, a species of anchovy (Engraulus meletta, Cuv.) common in the Mediterranean. It tapers very much towards the tail, and is of a dark brown

SARDINIA, KINGDOM OF, comprises the N. W. part of Italy, bounded K. by Switzerland, E. by Lombardy and Parma, S. by Gulf of Genoa, and W. by France; also the island of Sardinia in the Mediterranean. Area, 29,102 ag miles Population in 1838, 4,650,368. Capital, Turin, an inland city; pop. 114,000. Government, an hereditary monarchy, nearly absolute.

Government, an hereditary monarchy, nearly absolute.

Of the continental part, the most extensive and fertile is Piedmont, consisting of the upper basis of the Po, from which, and its affilients, the country, though naturally parched by heat, is seriensively and skilfully irrigated, that it yields a surplus of corn, cattle, Prench bears, and heap: its chief other products are wine, fruit, and, above all, silk of the finest quality. Savoy, separate from the preceding by the Alps, is a poor hilly country. And the narrow maritime district Genoa and Nice, divided from Piedmont by the Apennines, are also hilly and rocky; but have a south aspect highly favourable for the olive. The mineral wealth of these territories has bestified explored. Iron, lead, copper, and other metals are said to abound; and marble and abbase are both plentiful and largely exported. There are some iron-works; but the principal massifier are both plentiful and largely exported. There are some iron-works; but the principal massifiers are those of silk, velvets, and hosiery, mostly consumed in Italy, coarse woollens and hoss, canvass, cables, paper, glass, and works of art.

The island of Sardinia, though exceeded by few regions in natural fertility, is at present the least valuable portion of the kingdom; both the country and the population being, from a varity of causes, still in a semi-barharous state. There is, however, a surplus of corn for exportasing, in good years, according to Mr Macgregor's Report on Sicily (p. 71), to the amount of \$40.00 bushles wheat; 250, 4000 of beales and beans. The chief or product are wine, skins, linseed, flax, olive-oil, wool, and barilla. The fisheries on the coast are of some importance, particularly those of coral and tunnies.

We possess no very recent or authentic account of the maritime commerce of the Sardina.

wine, skins, linseed, flax, olive-oil, wool, and barilla. The fisheries on the coast are of some importance, particularly those of coral and tunnies.

We possess no very recent or authentic account of the maritime commerce of the Sardinia states. It centres in Genoa, which, besides being the great seat of their export and import task, is the channel through which much of the foreign trade of Switzerland and other neishbouring countries passes, and is, next to Leghorn, the chief entrepot for Mediterranean commerce generally; to all which facilities are afforded by the abolition of transit-dues on good passing thread the states, low duties on consumption, and the establishment at Genoa of porto-franco, or boosed warehouses. In this way, olive-oil, wheat, sugar, coffee, cottons, woollens, linean, cotton wool and yarn, silks, indigo, sait-fish, drugs, hides, tobacco, wine, cheese, and other principal articles of trade, appear on the public accounts both as imports and exports. In 1835, the maritime imports amounted to £4,800,000; the exports to £3,440,000; and the aggregate amount of shipping entered was 2927 vessels, 263,109 tons. Of the shipping, 87 vessels, 15,168 tons, were from the Third Kingdom, with which a treaty was concluded September 6, 1841, placing the ships of the wastates on a footing of reciprocity as to privileges.

Poars—Genoa, syled from its magnificent appearance la superba, is advantageously situated is the bay of the same name, lat 44°24°N, long, 8°54°E. Pop. 97,000. The harbour, formed by two moles, is accessible to large vessels. It was in the middle ages the rival of Venice; and it was in the circumstances already noticed, still very considerable. Its chief commercial relative are with Britain, France, the Austrian and Neapolitan states, and Sicily; but it has the sa active intercourse with the Russian ports of the Black Sea, from whence whent, wool, and other tropical productions are brought. Its trade is mostly carried on under the national flag,—the Genose best distinguished or maritime

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#### MEASURES, MONEY, FINANCES, &c.

SURES AND WEIGHTS.—In Genoa, the of 24 palmi = 22.69 Imp. inches; the piccola used by tradesmen = 9 palmi, na grossa used by merchants = 12 palmi, custom-house canna = 10 palmi. The ola whe measure of 2 carril or 100 mol Imp, gallons; the oil barile of 4 quarti narteroni = 14 23 mp, gallons. The cor 2 quarti or 96 gombette = 3-31 Imp. 100 lbs. peeo sottile (used for commo-f small bulk) = 69 85 lbs. avoird.; 100 grosso = 76 88 lbs. avoird.; the rottolo

o grosso = 76.88 lbs. avoird.; the rottolo peso grosso.

with, the raso or ell = 23.60 Imp. inches. le of 800 trabucchi = 2697 Imp. yards; Pledmontese mile = 2771 Imp. yards. ranate of 100 tavole = 34 Imp. roods

The brenta of 6 rubbi = 19.41 Imp.; the carro of oil is 10 brente. The corn f3 staje = 3.17 Imp. bushels. The pound ark = 5693 troy grains; and 4 rubbl, or = 81.33 lbs. avoirdupois. f1ce, the ell = 46.77 Imp. inches; the liquid measure, of 19 rubbl, = 20.75 allons; the charge, corn measure, of 4 = 440 Imp. bushels; the quintal of 6 = 150 lbs. = 103.14 lbs. avoirdupois.

In Capitari, the rase or ell = 21:63 Imp. inches. The restiere, corn measure, of 3 starelf, = 4:04 Imp. bushels. The cantaro of 4 rubbi, or 104 lbs., = 91 lbs. avoirdupois.

Money.—Accounts are now generally stated in Italian livres (or tire nuove), of 100 centesini. The liva nuova is a silver coin, equal in value to

The lira nuova is a silver coin, equal in value to the French franc, or Såd. sterling. The other coins, since 1827, have also been similar to those of France.

Prior to 1827, accounts were stated in Genoa in lire fuori banco of 20 soldi or 240 denari; and 54 fuori banco were reckoned equal to 1 pezza of exchange. 5 lire nuove = 6 lire fuori banco. The usance of bills from London is 3 months'

date. There are no days of grace; but 30 days are allowed to the holder of a bill to demand

are allowed to the holder of a bill to demand payment.

In Cagliari, accounts are stated in lire of 4 reali, or 20 solid; and 10 reali, or 21 lire, = 1 scudo, worth about 3s. 74d. stering.

Financis.—The Revenue in 1839 was about £2,960.000; and the expenditure nearly the same. Debt, £5,800,000; bearing interest at 4 and 5 per cent. The credit of this state is high, owing to the progressive liquidation of the debt, and the punctual payment of the interest.

RDONYX, a species of agate; being a variety of onyx, in which the opaque alternates with a rich deep orange brown, of considerable translucency; this is of rare occurrence, the sardonyx is of greater value. The finest are ht from the East.

RSAPARILLA, the root of different species of Smilax, an evergreen climbing growing in the tropical parts of America. It is several feet in length; about ickness of a quill, with joints at short distances. The cuticle is brown; the The cuticle is brown; the al part or bark, in which the virtues solely reside, is white, gray, or reddish, and siderable thickness; the wood and pith are white. It has a glutinous bitterish and no smell. The commercial varieties are—1st, Honduras, composed of very cots, often doubled in the bundles; 2d, Jamaica, distinguished by its red colour, so presence of its radicles; 3d, Brazilian or Lisbon, without radicles, in bundles, ore dressed than the others; 4th, Caraccas, also much dressed. Sarsaparilla sbrated for its use in chronic syphilitic, rheumatic, gouty, and cutaneous

abrated for its use in chromic syphilitic, rheumatic, gouty, and cutaneous es; and about 140,000 lbs. are annually entered for home consumption. RSNET, a plain silken fabric, now chiefly employed for linings. SSAFRAS, a tree (Lauras sassafras) found in N. America, Jamaica, and n-China, the root of which is imported for its use in medicine. It occurs in ranched pieces, spongy, of a rusty white colour, a smell resembling fennel, sweetish, aromatic, subacrid taste. It yields in distillation a fragrant essential a whiteh yellow and as ponderous as to sink in water.

a whitish-yellow colour, and so ponderous as to sink in water.

TIN (Fr. Satin. Ger. Atlass. It. Raso. Por. Setim), a soft, closely woven,
d, silken fabric, with a glossy surface. Figured satins are manufactured by
of the Jacquard machine, of the most beautiful textures and patterns. After taken out of the loom they are dressed by being rolled on heated cylinders, imparts to them the beautiful lustre for which they are distinguished. se satins are esteemed for the quality they possess of being easily cleaned and ned; but in other respects they are inferior to those manufactured in Europe. inest satins have long been made in Spitalfields. [SILK MANUFACTURE.]

TIN-WOOD, a cabinet-wood, well known for its glossy yellow shades. It is in logs of 2 feet wide, and 7 or 8 feet long; but is now little used. UNDERS-RED, a heavy insipid dye-wood, the product of a useful timber tree coarpus santalinus), found in Malabar, Mysore, Timor, and Ceylon. It is imd occasionally in large billets, of a reddish colour. It communicates a deep

) alcohol, but gives no tinge to water. WS (Fr. Scies. Ger. Sägen. It. Seghe. Por. Serras. Rus. Pili. Sp. Sierras), cnown instruments manufactured on a great scale at Sheffield, from whence are sent to all parts of the world. [IRON MANUFACTURES.]

XONY, an inland German kingdom, lying between the Prussian and Ausstates. Area, 5759 sq. miles. Population in 1840, 1706,276. Capital, len; pop. 70,000. Government, a constitutional monarchy, with a senate ouse of representatives.

The country is traversed by the Elbe, navigable throughout for barges. The S. frontier is mostly formed by the Erzgebirge or Ore Mountains, the undulations and ramifications of which extend over the greater part of the country; though leaving a level tract along the N. part of the kingdom. Every spot capable of yielding a return is cultivated; but, except her celebrated wool, so agricultural produce is exported, owing to the great density of the population, which is chiefy engaged in mining, manufactures, and commerce. The principal metals are silver and iron; with lead, bismuth, arsenic, antimony, cobalt, and manganese: coal also is worked near Dresden. Of manufacturing industry the most important branch is that of cotton, which, as well as the other, has greatly expanded of late years, owing partly to the extraordinary cheapness of labour which has attended the extension of potato cultivation, and partly to the markets of Prussia and other parts of Germany having been opened up to the manufacturers by the Zollveren, which has benefied Saxony beyond any other of its members. [Prusso-German Customs Union.] Most lads of cotton fabrics are now produced; printing works are on the increase; and the cotton holery now competes with that of England in the American markets. The chief other manufactures are those of linens and woollens; but almost every article of luxury or use is made in Saxony, which, in respect of industry and civilisation, is the most advanced of the German stance.

Saxony being now, commercially, united to other states by the Zollverein, we can give five details regarding its individual trade. It consists mainly in exchanging its manufactures mineral products, and wool, for corn, salt, raw cotton, yarn, silk, flax, hemp, paper, fish, tropical produce, and fancy goods. It centres chiefly in Leipzic, to the fairs of which immense quantities of foreign commodities are likewise brought for the supply of other parts of the Continent. Of these fairs there are three;—New Year's Fair, which begins January

lbs. = 113-23 lbs. avoirdupois. The mark =

German booksellers,—Leipzic, after London and Measures and Weights.—The ell = 22:30 Imp. inches, and 100 ells = 61:96 Imp. yards. The Baxon or police mile of 2000 ruthes = 5914 Imp. yards. The morgen or acre of 300 square perches = 1 Imp. acre, I rood, 18 poles. The elmer, liquid measure, of 72 kannes, = 14:94 Imp. gallons; the ahm is 2, the oxhoft 3, the fast 5, and the fuder 12 elmers. The corn scheffel pass 5, and the fuder 12 eithers. The corn scheme = 2 259 Imp. bushels; and the wispel of 2 malters, or 24 scheffels, = 8:58 Imp. quarters; the last of what or rye contains 6 wispels; the last of barley or oats, 2 wispels. The centner of 110

lbs. = 113 20 uss and 13002 troy grains.
The preceding are the Dresden standar which are now general throughout the kingdo Money.—The integer of account since Jamus the Prussian thater or delivery that the prussian that

which are now general throughout the kingons. Money.—The integer of account since Jassey; 1, 1841, has been the Prussian thaler or delix of 30 new grouchen = 2s. 10 dd.

Pinance:.—The budget (1840-1842) gave the receipts at 5,500,297 dollars; and the expose at 5,424,755 dollars. The d-bt in 1839 wa 11,250,000 dollars. [Germany.]

SCAMMONY (Arab. Sukmoonia. Fr. Scammonée. It. Scammonea), a medicinal resin, resembling jalap, is the inspissated juice of the root of a plant (Combulus scammonia) indigenous to Syria. Three kinds occur,—Aleppo, the best, in spongy masses, of a glossy dark ash colour, peculiar heavy odour, bitter acrid tast

Artich, of very low quality. Nearly 7000 lbs. are annually consumed in the U. is. SCANTLING, a general name for small timbers, such as the quartering for a partition, rafters, purlins, or pole-plates in a roof. All quartering or square timber under five inches square is called scantling. The same term is used in a roof of timbers of timbers to a roof of timbers of timbers to a roof of timbers. carpentry, to express the transverse dimensions of a piece of timber; and in masory, to designate the size of stones, in length, breadth, and thickness.

SCHEFFEL, a German corn-measure, varying greatly in different places.

SCHOONER, a vessel generally with two masts, and having all her lower sails fore and aft ones, i. e. in their usual position, in vertical planes passing through

the keel: it has small or no topsails.

SCRIP. [FUNDS.]
SCUDO, a coin and money of account in Rome, Sicily, and Malta.

By the act 54 Geo. III. c. 56, copyright is c. SCULPTURES. By the act 54 Geo. III. c. 56, copyright is constituted in sculpture, in so far as respects publication by casts. It exists during fourteen years from the first publication; and, at the end of that time, for another similar period if the artist be alive and have not disposed of his right. The name of the proprietor and the date must be marked on each cast or copy before publication. The act 6 Geo. IV. c. 107, prohibits the importation of any sculptures first made in the United Kingdom.

SEAL, the name of a family of amphibious animals, one species of which, the common seal (*Phoca vitulina*), frequents the British shores, particularly the northwest of Scotland; though it is in the Arctic regions that they chiefly abound. The seal is gregarious, and is fond of reposing on ice-fields, situations where the greatest numbers are killed, chiefly for the oil obtained from their fat or blobber, which is preferred to that of the whale; though the animal is also valued for its skin, which is used, both with the hair on and when tanned into leather, for a variety of purposes. The scal-fishing is chiefly prosecuted from Newfoundland. Nova Scotia, and the United States; but whalers always take out scal-clube apart of their equipment, the animal being most readily despatched by a blow on the nose; and one ship has been known to obtain a cargo of from 4000 to 5000,

yielding nearly 100 tuns oil. The gigantic walrus, belonging to the same class, is killed for its ivory tusks, as its carcass yields but a small proportion of oil; the

chase of them, therefore, only constitutes a third-rate object in whaling voyages. SEALING - WAX (Fr. Cire à cacheter. Ger. Siegellack) was ancient Ger. Siegellack) was anciently formed in England of bees-wax and resin; but since the introduction into European trade of shellac [Lac], the most adhesive of the gum-resins, the finer kinds have been principally composed of that material; adding camphor to make it ignite freely, and vormillon, lampblack, or some other colouring matter. Coarse wax consists chiefly of common rosin. And there are a variety of intermediate sorts, in which shellac and rosin are blended with colouring and other substances, ecording to the purposes intended. Spain and Holland were formerly distinguished for their sealing-wax: but it has long been manufactured in this country, principally in London and Edinburgh.

SEALS (Fr. Cachets. Ger. Petschofte. It. Sigilli. Por. & Sp. Sellos), for impressing

letter-wax, and other soft substances, are usually formed of stone or metal, on which some device is engraved. The finest, composed of precious stones set in gold, are made in London and other towns. But immense quantities formed of stained

glass, fixed in gilt copper, are manufactured, both for home consumption and exportation, at Birmingham,—the great seat of this kind of bijouteric.

SEAMEN, persons employed in navigating sea-going vessels. The laws for the regulation of those engaged in the British merchant-service were formerly the subject of numerous statutes, but in 1835 these were consolidated by 5 & 6 Wm. IV. c. 19, which also provided for forming and maintaining a Register of Seamen. An abstract of that act is given below. It includes regulations for the payment of their wages; but these do not deprive them of their lien on the ship, and other ordinary legal remedies. Their right to receive wages, however, depends, to a certain extent, on the successful termination of the voyage. It is said to be a general rule, that no wages are due where no freight is carned by the vessel, or that "freight is the mother of wages;" but the conclusion depends on the circumstances which have prevented freight from being carned. Where these have arisen from the acts or negligence of the owners or master, or of the persons with whom they have contracted for a cargo, the wages are not lost. Capture defeats the right of the seamen, which revives on recapture. Entire loss by shipwreck defeats the claim; but if any part of the cargo is saved, and freight earned by it, the seaman will have a claim for a proportional part of his wages; and it has been held in England, that mariners are entitled to wages from the proceeds of any parts of the vessel which their exertions are the means of preserving. (Holl's Shipping and Navigation Laws, 1826, p. 266-294. Abbot on Merchant Ships and Scamen, (6th Edition,) 540-598. Bell's Commentaries, vol. i. p. 509-519.)

ABSTRACT OF THE MERCHANT SEAMEN'S ACT, 5 & 6 Wm. IV. c. 19 (July 30, 1835).

ABSTRACT OF THE MERGHANT SEAMENS A 4, \$1. After 31st July 1835, the following acts, 2&3 Anne, c. 6, 2 Geo. II. c. 30, 2 Geo. III. c. 31, 31 Geo. III. c. 39, 45 Geo. III. c. 81, 37 Geo. 111. c. 39, 45 Geo. III. c. 81, 37 Geo. 111. c. 83, 46 Geo. IV. c. 25, 3 & 4 Wm. IV. c. 88, and 59 Geo. III. c. 89, repealed. §2. It is not lawful for any master of a vessel trading to parts beyond the seas, or of any 1871th registered ahip of the burden of 80 tons, to carry to sea any one of his crew (apprentices expected), without an agreement in writing specifying his wages, his capacity, and the nature of the voyage, signed by the master and scannan at the place of shipment. The agreement must be distinctly read over to each seaman before he signs, by or in the presence of the person who attests by or in the presence of the person who attests his subscription.

his subscription.

§ 3. Except as after provided, every agreement must be in the form of schedule A of the act; and the owners and the master, or one of them, on reporting his ship's arrival, must deposit with the collector or comptroller of customs a copy of the agreement, attested by the master. In the cases of ships employed in fishing on the coasts, or regularly trading coastwise, and of ships making regular voyages to Jersey, Guerney, Alderney, Sark, or Man, or to any port on the continent between the Eibe and Brest, the agreement must be in the form of schedule B:

agreement must be in the form of schedule B; and an owner must, within 10 days after the ex-piration of every 6 months ending on the 30th

June and the 31st December in each year, de-posit with the collector or comptroller of the port to which the ship belongs a true copy of every agreement entered into with any part of the crew within the preceding 6 months, attested by his signature. All such copies are legal proof of the contents of the agreement, when

proint of the Collection of the agreement, when yeroduced in evidence on the part of any seaman. § 4. The penalty for not entering on the agreement is £10 for each mariner taken on board; that for not causing it to be read over, £5 for each; and that for not depositing a true copy with the collector or comptroller, £50.

with the collector or comptroller, £50.

§ 5. The agreement not to deprive seamen of their lien upon the ship, or other remedies they are now entitled to; nor is any covenant contary to or inconsistent with this act, or any clause whereby a seaman shall consent to forego the right which the maritime law gives him to wages in the case of freight carned by ships sub-

wages in the case of freight earned by ships sub-sequently lost, or containing any words to that effect, valid. Scamen are not bound to produce the acreement to sustain their claim. § 6. If a scaman who has signed an agreement fail to join, or refuse to proceed in the ship, or abeent himself without leave, any justice near the place may, upon complaint, cause such sea-man to be apprehended, and upon due proof, committed to gaol for a period not exceeding 30 days. But if the seaman, on being brought be-

fore the justice, consent to join the ship, the justice, at the request of the master, instead of committing him, may cause him to be conveyed on board, or to be delivered to the master, and also to award to the latter reasonable costs, not exceeding 40s., which may be deducted from the scaman's wages.

§ 7 Enacts a forfeiture for temporary absence from duty of 2 days' pay for every 24 hours of at sence, and in a like proportion for any less period, or, at the option of the master, the expenses necesor, at the option of the master, the expenses necessarily incurred in hiring a substitute. There is a like forfeiture if the seaman, "without sufficient cause, neglect to perform such his duty as is reasonably required of him by the master;" and if, after the ship's arrival at her port of delivery, and before her discharge, he quit the ship without a discharge or leave from the master, he forfeits I month any. But as such furfaiture are incurred. discharge or leave from the master, he lorfeits I month's pay. But no such forfeitures are incurred unless the fact of the temporary absence, neglect of duty, or quitting the ship, he recorded in the log-book, with specification of the hour of the day, and the period of absence or neglect, the truth of which entry it is incumbent on the owner or master to substantiate by evidence.

§ 8 Describes the mode in which the forfeiture

is to be ascertained when seamen contract by the

is to be ascertained when scanner contract by the voyage and not by the month.

§ 9. Every deserter forfeits all his clothes and effects on board, and all emoluments, provided the circumstances be entered in the log-book at the time, and certified by the signature of the master and mate, or other credible witness. Absence for any time within 24 hours of sailing, without permission, or for any period, however short, under circumstances plainly showing his intention not to return, is deemed desertion. If mention not to return, is deemed userston. It such desertion take place beyond seas, and the master be under the necessity of engaging a substitute at higher wages, the owner or master is entitled summarily to recover the increased amount from the deserter.

amount from the deserter.

§ 10. Penalty for harbouring deserters, £10:
and no debt (incurred after agreement) exceeding-5s, recoverable from a seamon lift the voyage is
completed; nor can seamon's effects be detained
by lodging-house keepers under pretence of debt.

§ 11. Masters and owners must pay wages
when demanded, as follows, viz. If the ship be
employed coastwise, within 2 days after the termination of the agreement, or at the time of distabarce, whichever first hanger; and if the ship

- charge, whichever first happen; and if the ship be employed in trading otherwise, at the latest within 3 days after cargo is delivered, or within 10 days after the discharge, whichever first; in either of which last-mentioned cases of payment being delayed, the seamon is at the time of dis-charge entitled to be paid on account one-fourth part of the balance due to him. Masters and part of the mannee due to him. Masters and owners, for neglect or refusal, forfeit to the seaman 2 days' pay for each day not exceeding 10 days of delay; for the recovery of which, the seaman has the same remedies as for the recovery of his wages. The clause does not extend to this in the seather when the seaman has a day of the seather when the seam of the seather when the seather was the seather of the seather when the seather was a sea to the seather when the seather was a seather than the seather when the seather was a seather than the seather when the seather was a seather than the seather when the seather was a seather than the seather when the seather was a seather than the seather when the seather was a seather than the seather tha of his wages. The clause does not extend to ships in the southern whale-fishery, or on voy-ages for which seamen are compensated by shares
- in the profits, § 12. Every payment of wages is valid not-withstanding any bill of sale or assignment by the seaman of such wages, or any attachment or the seaman of such wages, or any attachment or incumbrance thereon; and no assignment or sale of wages made prior to the carning, and no power of attorney expressed to be irrevocable for the receipt of wages, is binding.

  § 13. Masters to give scamen certificates on their discharge, specifying the period of service and the time and place of discharge, under a populty of the service and the time and place of discharge, under a populty of the service and the time and place of discharge, under a populty of the service and the service and the service and the service of the service and the service of the
- penalty of £5.
  § 14. If after a seaman has been discharged
- 3 days, he be desirous of proceeding on another voyage, and so require immediate payment of

his wages, any justice, on satisfactory proof that he would be prevented from employment by delay, may summon the master or ower, and order payment forthwith; pensity for default, \$2.5. As to recovery of wages, in all case not exceeding £30, a justice, upon complain to outh, may summon the master or owner, and make such order for payment as hall appear just, and levy the amount by district and sale of the goods and chattels of the part; and is case sufficient distress cannot be found, the patient may be leaded at the least of the tice may cause the amount to be levied or the ship, or the tackle and apparel thereof. If the ship be not within the jurisdiction of the justice, he may cause the party to be imprisoned ill pa-ment. The justice's decision is final. § 16. Costs of suit for recovery of wages act to be allowed, if sued for in the superior cours,

when they might have been recovered before a

600

justice.
§ 17. When the ship is sold at a foreign port, the crew (unless consenting to be there discharged are to be sent home at the expense of the master or owner

§ 18. Medicines to be kept on board, and co-men hurt in the service of the ship to be provided

men nurs in the service of the ship to be provided with surpleal advice gratia. §§ 19 & 20 Provide for the establishment of a General Register of merchant seamen, at the Custom-house, London. § 21. The master of every British ship trades

ahroad (except as mentioned below), below keeping the book required by 4 & 5 Wm. IV. a. 52 (which provides for the support of sick and disabled seamen), must, on reporting his sign on her arrival, deliver to the collector or competitorler at the port, an account of all the crewho have belonged to the ship at any time de-

ing her absence.
§ 22. Within 21 days after the 30th June as § 22. Within 21 days after the 30th June and the 31st December in each year, the owner of every ship employed in fishing or trading or the coasts, or making regular voyages to any perform to the coasts, or making regular voyages to any performed to the coasts, or making regular voyages to any performed to the coasts, or making regular voyages and the port to which the ship belongs, or with the restorar in London, an account of the voyage is which the ship has been engaged during the preciding half-year, setting forth the name of the several persons who have belonged to the ship. § 23. If a ship be lost or sold while abertime the United Kingdom, the account must be used out up to the period of loss or sale, and transmitted by an own ror the master to the rest-regular.

mitted by an own ror the master to the registration London, so soon as possible after a loss, and within 12 culendar months after a sale.

§ 24. The accounts and n-turns are to be tra-mitted by the collectors and compresses from time to time to the registrar. Every owner of master refusing or neglecting to deliver a list of

account, forfeits £25.
§ 25. Whenever a seaman, being abruid, éiel \$ 25. Whenever a seaman, being abrad, discloswhere than un board ship, leaving effects the British consul is required to take clarge thereof, and dispose of them for the benefit of the next of kin; and in case no claim be used within 3 calendar months after the death, be consul, after abating expenses, is to remit the balance to the president and governors of the corporation "For the relief of disabled seams, dec., in the merchant service," for the resposes provided by the 4 & 5 Wm. 1V. c. 52. In case any seaman so dying leave on board any effects, which are not claimed within 1 month after the ship's return by the executor or sinastrator, the master is required to deposit the same or the proceeds in the same manner. \$5.25 to 30 Regulate the senning to set of parish boys and parish apprentices.

gg 20 to 30 regulate are sensing parish boys and parish apprentices.
§ 31. The master of every ship of the burden of 80 tons and upwards, must have on board, at

clearing out, one apprentice or more, in the follow-ing proportions to the tonnage, viz.:—Every ship of 50 tons and under 200, one apprentice at the least; every ship of 200 and under 400, two; every ship of 400 and under 500, three; every ship of 300 and under 700, four; and every ship of 700 and upwards, five at the least; all of whom, at he period of their being bound, shall have seen under 17 years of age, and shall have been bound for 4 years at the least. If a master neect to have on board the proper number, he rieits £10 for each apprentice deficient.

§ 32. Apprentices exempt from contributions r hospitals. parish and other apprentices to be registered as therein mentioned. Apprentices may be emherein mentioned. Apprentices may be em-loyed in any ship of which their master is master

§ 35. Agreements, indentures, assignments, a. Agreements, indentures, assignments, c., under the act, are free of stamp-duty.

36. Penalty on masters neglecting to register

entures, and for suffering apprentices to quit their service, £10. § 37. Any two or more justices, at or near the

 37. Any two or more plantees, as or near the port of arrival, have authority to determine complaints between masters and apprentices.
 38. Common assaults on board merchantship may be summarily punished by two justices; and the fine shall be payable to the merchantsmanner's mospital or institution nearest to the port of adjudication.

39. Masters entitled to receive the wages of

a sts. masters entitled to receive the wages of apprentices entering into the navy; which they cannot do except with their master's consent.

§ 40. As mischief has arisen from scannen being left in foreign parts, masters forcing on shore or leaving behind any of the crew are subject to fine and terminoppens.

id imprisonment. left on the plea of desertion, at any colony, with-out the written sanction of a government-officer; sor at any other place abroad, without the sanc-tion of the British consul or two respectable

§ 43. If any of the crew are left behind, the proof of manction or authority, as above, is to be upon the master in the case of dispute

§ 44. Scamen when allowed to be left behind, are to be paid their wages, a true account of which shall be delivered by the master to the functionamain be derivered by the master to the function ary or merchants, as foresaid, under a penalty of £25. If wages be paid by a draft on the owners, the functionary or merchants must testify, by certificate indorsed on the bill, that it is drawn scording to this act for money due on account of wages of a seaman.

of wages of a seaman.

45. Act not to prevent seamen from entering
the navy; and no penalty can follow such entry.

Agreements to the contrary void.

46. Upon entry of seamen into the navy from
merchant-ships, they shall be entitled to the immediate delivery up of their clothes, and payment of any wages that may be due, according to the regulations prescribed.

§ 47. The crown empowered to sue for the amount advanced for the rollief of scamen left.

abroad. In any proceeding for that purpose, proof of the account furnished to the commissioners by any functionary or merchants as above,

together with proof of payment by the navy department of the charges incurred, is sufficient evidence that such person was relieved and conveyed home at his majesty's expense. The court in which such proceeding is instituted is authorized to issue commissions for the examination of witnesses abroad.

§ 48. Every master, on his arrival at any foreign port where there is a British consul or vice-consul, must deliver to him the agreement with his crew, to be preserved during the ship's stay there, and to be returned to the master before his leaving the port, without any fee or charge; and every master, for refusal or neglect to deliver, forfeits £25.

§ 49. During the ship's stay at any foreign port, no seaman can be shipped except with the privity of the consul or vice-consul, indorsed or privity of the consular vice-consular monress of certified on the agreement, under a penalty of £25 for every seaman otherwise shipped. §§ 50 and 51. Masters, when required, must produce agreements to officers of king's ships.

produce agreements to officers of king's ships. Such officers may muster the crew; penalty on master for refusal, £25. Registrar and officers of customs may require production of the agreement and muster-roll, and muster the crew, under a penalty for refusal of £50.

§ 52. For the purposes of the act, every person having the charge or command of a ship is deemed the master, and every person (apprentices excepted) employed to serve in any capacity of

the master, and every person (apprenuese ex-cepted) employed to serve in any capacity on bourd is destried a seaman; and "ahip," compre-hends every vessel navigating on the sea, and the "owner," all to whom the ship belongs, and all steam and other vessels employed in carrying passengers or goods, are deemed trading-ships. § 53. Fenalties and forfeitures, for the recovery

9 33. Penatues and forfettures, for the recovery whereof no specific mode is provided, may be recovered, with costs, as follows, viz.:—All penalties not exceeding £20, by information and summary proceeding before any one or more justices, residing near the place where the offence is committed or where the offence may be, who may levy the amount by distress and mile, or committenest for monthlyment. All necessities commitment for non-payment. All penalties exceeding £20 may be recovered, with costs, in any court of record at Westminster, Edinburgh, any court of record at Westminster, Edinburgh, or Dublin, or in the colonies, at the suit of the chief law-officer of the crown. All penalties, for which no specific application is provided, are to be applied as follows, viz.:—One molety to the informer, and the residue to be divided between Greenwich Hospital and the Merchant Scamen's Hospital or Institution at the port to which the whole to Greenwich Hospital. The court may entitigate any penalty, but not below one-half. All proceedings must be commenced within two years next after the commission of the offence. years next after the commission of the offence, if the same shall have been committed at or beyond the Cape of Good Hope or Cape Horn, or within one year if committed on the European side of those limits, or within six calendar months after the return of the offender or the complaining party to the United Kingdom.
§ 54. The act does not extend to any ship re-

gistered in or belonging to any British colony having a legislative assembly, or to the crew of such ship, while she is within the precincts of the

colony.

SEAWORTHINESS of a vessel, in the law of marine insurance, is an implied warranty on the part of the insured, or one of those conditions of the contract, the want of compliance with which renders it null. It is generally provided in the policy that the vessel shall be "tight, staunch, and strong, properly manned, provided with all necessary stores, and in all respects fit for the intended voyage." The seaworthiness must be adapted to the nature of the service, for what will suit a coasting voyage will not enable a vessel to proceed to India. Seaworthiness includes the having a competent master and a sufficient crew, with a proper equipment of masts, sails, and anchors. If the vessel sail to a port where a pilot is necessary, the master must obtain one, or use every effort to do so; and having employed one, must not dismiss him within the fair way. It is a general rule, that it is of no consequence whether the owners or the master know of defects affecting seaworthiness or not. In one case, of which no very distinct report has been preserved (Mills v. Roebuck in Exch., see Park, 460; Marshall, 154), there was an apparent divergence from these rules; and so far as can be collected, the grounds appear to have been, that from the place of her build the underwriter had to expect inherent defects in the vessel's construction; and that they had reason to know the progress of these defects from the representations made when the slip was signed. (Park on Insurance, 8th edit., 458-496. Marshall on Insurance, 146-161.) [INSURANCE.]

SEER, an Indian weight. The E. I. C.'s new seer of 80 tolas = 2057 lbs. avoird. SEIGNORAGE, the profit derived from issuing coins at a rate above their in-

trinsic value. SENNA (Fr. Séné. Ger. Sennablater. trinsic value.

SENNA (Fr. Séné. Ger. Sennablater. It. Senna), a well-known medicine, composed of the leaflets and occasionally of the leaf-stalks and pods of several species of Cassia, cultivated in Arabia, Syria, and Egypt. About four-fifths of that brought to the English market is Arabian or Mecca senna, commonly called East India senna, from being shipped from Indian ports. It is the product of C. Issaccolata; leaflets very narrow and acute. Other kinds are imported from the Levant; and at second-hand from Italy, under the designations of Alexandrian, Tinnivelly, Aleppo, and Tripoli senna. The Alexandrian (C. acutifolia) is the most valuable; but it is often adulterated. About 200,000 lbs. are annually exceed for accommission in the Iluited Kingdom. tered for consumption in the United Kingdom.

SEQUESTRATION-Mercantile, in the law of Scotland, is the process by which the effects of a bankrupt trader are realized and divided among his cred-

tors, as by the process of bankruptcy in England.

The law on the subject is contained in the Statute 2 & 3 Vict. c. 41, of which

what follows is an abridgment :-

Persons who may be sequestrated. — Any ebtor "who is, or has been, a merchant, trader, debtor "who is, or has been, a merchant, trader, manufacturer, banker, broker, warehouseman, whartinger, underwriter, artificer, packer, builder, carpenter, shipwright, innkeeper, hotel-keeper, coach-contractor, cattle-dealer, grain-dealer, coal-dealer, fish-dealer, lime-burner, dyer, printer, bleacher, fuller, calenderer, and generally any debtor who seeks, or has sought his living, or a material part thereof, for himself, or in partnership with another, or as agent or factor for others, by using the trade of merchandise, by way of bargain, exchange, barter, commission or consignment, or by buying and selling, or by buying and letting for hire, or by the two rekmaniship or manufacture for hire, or by the workmanship or manufacture of goods or commodities." No one can be sestrated as "a holder of stock in any of the public or national funds, or of India stock, or as public or national funds, or of India stock, or as a partner in any company incorporated or established by act of parliament, or by charter, or as a landholder or farmer, unless such landholder or farmer be bona fide a dealer in cattle not the produce of, nor grazed, nor worked on his farm, or unless he be a dealer in grain not the produce thereof" (§ 5). The debtor (unless he consent) must be bankrupt, must have carried on business within Scotland, and must have also within a year before the date of presenting the petition a year before the date of presenting the petition resided, or had a dwelling-house, or place of business in Scotland. Bankruptcy is not neces-sary where the debtor has been in the sanctuary sary where the debtor has been in the sanctuary for 60 days, either continuously or not, within the space of 12 months. A company may be sequestrated, provided (unless the company consent) one of the partners has been made bankrupt for a company debt, and the company have carried on business in Scotland, and a partner have had a dwelling-house or the company a place of business there within a year and day before the presentation of the petition. Sequestration may be awarded of the property of "any deceased debtor who at the time of his

death resided, or had a dwelling-house, or carried on business in Sotland, and was at that time owner of heritable or moveable estates in Sed-land;" but not until the expiry of six months she but not unit the expiry of six months six his death, unless he had granted a mandate to apply for sequestration, or was bar krupt when he died, or had remained in sanctual days, at some time or other within the 12 months preceding his death, or unless his successor shall concur in the petition or renounce the sec-

Application, Ascarding, and Recall.—Sequentration may be awarded on the application of the debtor, with concurrence of creditors or at the instance of creditors alone. The creditors entitled to petition, or to concur, are any one creditor whose debt amounts to 2%. any one creditor whose debt amounts to 2.9%, any two whose debts together amount to £7% or any three or more whose debts together amount to £100. The debts need not be liquid, but key must not be contingent. Application is made by petitioner or his counsel. In the case of a petition without consent, it must be presented within few worth of the contribution of the without consent, it must be presented within four months after the bankruptcy, or, in case of retring to the sanctuary, within four months after expiration of the 60 days. The petitioning or course, and vouchers. There are provisions for the petitioning creditor produces with it his oath, secounts, and vouchers. There are provisions for the petitioning creditor in the case either of the delitor's decease or of his not concurring), specifying the circumstances which being him within the range of the act (§ 12). Where the application is with consent of the debtor, the lord of dinary awards sequestration, and appoints a meeting to be held, not earlier than eight or last than 14 days from the deliverance, to elect an interim-factor; and another meeting not less than four weeks and not more than its west from the date of the deliverance, at the same place, to elect a trustee or trustees in succession, and commissioners. A remit is made to the and commissioners. A remit is made to the sheriff, and protection is granted to the debter

arrest or imprisonment for civil debt meeting for election of trustee. There al provisions for giving notice to sucn the case of a debtor deceased. Where ion is without the debtor's consent, provisions for his being cited for his in-id for the recovery of evidence as to the key, &c. If he do not appear, or do tey, &c. If he do not appear, or do ntly pay the debt, or produce evidence mt, to the creditors appearing against questration is awarded, meetings are d, and protection is granted as above. y applying for sequestration, before ex-ne second lawful day after the first de-, must present an abbreviate, to be in the register of inhibitions. The rein the register of inhibitions. The rethe effect of an inhibition, and of a
n an adjudication, and so of tying up
rupt's property, till it is disposed of in
f law. The party must also insert a
rithin four days from the date of the dein the Edinburgh, and within eight days
mdon Gazette. The awarding of sequesas the effect of bankruptcy from the date as the effect of bankruptcy from the date to deliverance, without prejudice to any bankruptcy. The sequestration is not review, but it may be recalled, on a to the lord ordinary, within 40 days, a greater latitude in the case of the aucceased debtor edictally cited. Ninethe creditors in number and value may me apply for recall, notice being given, of the act, to all concerned.

reditors as a Body. — To entitle a

to petition, concur, vote, or draw a he must produce an oath before a angistrate, or justice, to the verity of stating in his oath what other persons are, besides the bankrupt, liable for any se debt, and any security he may hold estate of the bankrupt or of other obestate of the bankrupt or of other ob-ind stating that he has no other obli-securities besides those specified. Where no other person besides the bankrupt so and no security, he must depone to that A corporation may make affidavit by its fficer. A creditor abroad may make subject to certain regulations, in the where he resides, or his agent may oath of credulity. The agent for a under age may make such oath of cre-A creditor having once qualified is en-vote, however unsound his claim may creditor must produce, with his oath, bunts and vouchers as may be necessary his debt. If he have not the vouchers, on his oath the reasons why he is not l of them, and whose hands he believes be in, a dividend will be set apart till he his claim. If a creditor, who has peti-oncurred, or opposed, withdraw, or be-nkrupt, or die, another may be sisted isce, and may follow out proceedings.

story of a creditor, exhibiting a written, may vote in his stead. Interest, up to of the sequestration, may be accumuclaims, but not farther interest. If there unt by the usage of trade, or if the term at be not arrived, a corresponding de-nust be made of discount or interest. If hold a security, he must deduct it from ition; he can vote only on the balance, i questions as to the disposal or manof the estate subject to the security, h he can vote to the whole amount. ereditor has an obligant bound with, in relief to the bankrupt, or holds any from an obligant liable in relief to the t, or any security from which the t has a right of relief, he must put a value on the obligation, in his oath, and

is entitled to vote only on the balance. A crediis entitled to vote only on the balance. A credi-tor of a company is not bound to deduct the divi-dend he may be entitled to from the estate of the partners. Before voting on a partner's estate, however, he must put a value on his claim against the company, and on his claim against the other partners. While a debt is contingent, the creditor cannot vote except to the extent of the value that may be put on it by the trustee or the sheriff.

Meetings, Election of Trustee. Factor, and Commissioners.—The trustee or any commissioner may at any time call a meeting, and the trustee is bound to call a meeting whenever he is required by one-fourth in value of the creditors ranked. Meetings appointed by the act are held on notice of the day, hour, place, and purpose, advertised 14 days before in the Edinburgh Gazette (except in case of the meeting for electing an interim-factor), and any meeting may be adjourned to the following day. No notification is to be sent to case of the meeting for electing an interim-fa lowing day. No notification is to be sent to creditors who direct none to be sent, or to creditors for less than £20, unless they give directions in writing to send them notice. Unless where there is an express provision otherwise, questions at meetings of creditors are settled by the majority in value of those present; "and where, for the purpose of voting, the creditors are required to be counted in number, no creditor whose debt is under £20 shall be reckoned in number, but his debt shall be computed in value "§ 441. Meetings may be adjourned, if not carried beyond the times fixed by the act.

At the meeting for the election of interimfactor, if two or more creditors give notice, the

factor, if two or more creditors give notice, the sheriff or sheriff-substitute must attend the meetsheriff or sheriff-substitute must attend the meeting, and adjourned meetings, and preside. The sheriff-clerk must attend, to mark the oaths and productions with his initials, and write the minutes. If no sheriff is present, the creditors elect a preses, and if no sheriff-clerk be present, a clerk, both proceeding as above. In either case, those who have been entered in the minutes as a could full present the control of the minutes as a could full present the control of the minutes as those who have been entered in the minutes as qualified, proceed to elect an interim-factor or trustee, as the case may be. No person related to, or in business with the bankrupt, or holding an interest adverse to that of the creditors, is eligible as trustee. If the sheriff he present, and there be no competition, and no objections stated, he declares the person chosen to be interim-factor or trustee as the case may be. If there be objections to votes or candidates, they must be stated at the meeting, when the sheriff may either forthwith decide on when the sheriff may either forthwith decide on them, or reserve them for consideration. If nethem, or reserve them for consideration. If ne-cessary, he may take note of objections and an-swers, and within four days after the meeting, decide on hearing parties viva voce, stating the grounds of his decision in a note. An ordinary preses, however, must report whether there is opposition or not, the sheriff declaring the re-sult, or deciding on objections. The creditors at these meetings fix a sum for which the interim-factor or trustee is to find security, and decide on the sufficiency of the caution offered. Against the sheriff's declaration of the election of a trustee an appeal may be taken during session to the Inner-house of the Court of Session, or during vacation to the lord ordinary, on notice in writ-ing being lodged with the sheriff-clerk within two days after the decision. The costs must be paid by the unsuccessful party. An appeal does not stop proceedings in the sequestration. At the meeting for electing a trustee, commissioners are elected, and the interim-factor's remuneration may be fixed in the same manner. The commissioners must be creditors or mandatories. They are not bound to find security. The sheriff de-

cides who are duly elected.

Interim - Factor or Sheriff-Clerk. — If the creditors fail to elect an interim-factor, or the

nomination otherwise fail, his duties devolve on nomination otherwise fail, his duties devolve on the sherifi-clerk. They are as follows: He must immediately take the steps necessary for the preservation of the estate until the meeting for election of trustee. He must "take possession of and recover the bankrupt's estate, and his title-deeds, books, bills, vouchers, and all other documents whatsoever, so far as then known, and make an inventory thereof" [§ 51], a copy of which he must transmit to the bill-chamber. He must lodge all monies in bank in the same He must lodge all monies in bank in the same manner as the trustee, and pay the expenthe petitioning or concurring creditor out of the first funds realized. He must keep a sederuntfirst funds realized. He must keep a sederunt-book. At the meeting to elect a trustee he must exhibit the sederunt-book, "and also an account of his intromissions and disbursements, and if required by any creditor, the books of the bank-rupt, with the title-deeds, bills, vouchers, and other documents, conform to inventory;" and if the meeting be satisfied, they are to fix his re-nuneration, to be paid with his advances out of the funds in his bands. If he be dissattisfied with the sums allowed, the amount is to be determined the sums allowed, the amount is to be determined by the sheriff.

by the sheriff.

Commissioners.—A majority form a quorum.

The commissioners shall superintend the proceedings of the trustee, concur with him in submissions and transactions, give their advice and assistance relative to the management of the estate, examine the acts and intromissions of the trustee, audit his accounts, decide as to paying or postponing payment of a dividend, fix his remureration, and may assemble at any time to ascertain the situation of the bankrupt estate; and any one of them may make such report as he may think proper to a general meeting of the creditors "(§ 67).

Trustee.—"The trustee shall manage, realize, and recover the estate belonging to the bankrupt, wherever situated, and convert the same into money, according to the directions

bankrupt, wherever situated, and convert the same into money, according to the directions given by the creditors at any meeting, and if no such directions are given, he shall do so with the advice of the commissioners; and he, as well as the interim-factor or sheriff-clerk acting as factor, shall lodge all money which he may receive in such bank as four-fifths of the creditors in number and value at any general meeting shall account." (8.61) and failing such appointment in number and value at any general meeting shall appoint." [61]: and failing such appointment, in one of the chartered banks. The bank must annually balance the account, and accumulate the interest with the principal sum, being liable to account as if the money had been so accumulated. If the interim-factor, or trustee, keep in his hands more than £50 for more than 10 days, where the second of the count of the country and the second of the country are the second of the country are second of the country and the second of the country are the second of the country and the second of the country are second of the second of the country and the second of the second his hands more than £50 for more than 10 days, he must pay at the rate of 20 per cent. per annum on the excess, for such time as it may be in his hands beyond the 10 days; and unless the money has been kept from innocent causes, he will be dismissed, on petition to the lord ordinary. The trustee must keep a sederunt-book, entering minutes of creditors and of the commissioners, states of accounts, reports, and other proceedings. He must keep a hother proceedings. He must keep and of the commissioners can be such as the such as th ment is confidential, the trustee is not bound to insert it in the sederunt-book, or exhibit it to any one except the commissioners. Within 8 any one except the commissioners. Within 8 days after confirmation, the trustee applies to the sheriff to name a day for the bankrupt's public examination. On the warrant being granted, the trustee intimates in the Edinburgh Gazette his own election, and the time and place of the examination. He must intimate a day and hour for a meeting of the creditors, which must be not less than 14, nor more than 21 days after the day of examination, or (in the case of a deceased debtor) after the trustee's confirmation. Within 14 days after the examination the trustee must present a report as to the nosithe trustee must prepare a report as to the posi-

tion of the estate, and an estimate of what it may produce, to be presented to the meeting, where he must be prepared to give all explanations. A majority in number and value at any meeting called through the Edinburgh Gasatz, at least 14 days previously, by advertisement, specifying the purpose of the meeting, may remove the trustee or accept of his resignation, One-fourth of the creditors in value may apply to the lord ordinary for removal, showing causa. There are provisions to meet the resignation, death, or absence of the trustee. On the expension of six months from the date of the superation, the trustee must make up a state of the whole estate, of the funds recovered, and of the funds containding (stating why they have set tration, the trustee must make up a state of the whole extate, of the funds recovered, and of the funds outstanding (stating why they have set been recovered), "and of his introminious, and generally of his management." The commissioners, at their meeting within 14 days after the or-piration of the six months, examine the state, and audit the trustee's accounts, and declare whether any and what dividend is to be main Before a composition is approved of, he traster's accounts must be audited by the commissions, and the balance due to him fixed, and paid or provided for. There are provisions for the registration of sequestrations; and to thus the trustee must attend. After a final division, the trustee calls a meeting on 21 days' notice, by si-vertisement and letters, to consider his application for discharge. On his producing his vonchers, the creditors may declare their opinion of his conduct, and he may apply to the lord actinary or the sheriff for exoneration and discharge Before his discharge he must transmit the subrunt-book to the bill-chamber clerks, whe will intimate to him the bank in which unclaims whether any and what dividend is to be me

runt-book to the bill-chamber clerks, who will intimate to him the bank in which unclaimed dividends are to be lodged.

The Bankrupt's Liberation, Protection, and Discharge.—The lord ordinary may, on the bankrupt's application, grant warrant of liber-tion, after hearing objections. If the applica-tion be refused, the bankrupt may petition a second time with consent of the trustee and com-missioners. At the meeting for election of the second time with consent of the truster assuming second time with consent of the trustee, and at the meeting after the examination, or at any meeting called for the purpose, and when any walls may authorize the purpose. a majority in number and value may suthorize the trustee to apply to the sheriff for a renew of the personal protection.

Allowance.—Four-fifths in value of the crefi

Allowance.—Four-fifths in value of the creditors at such a meeting, may vote an allowance to the bankrupt, until the payment of the second dividend. It is not to exceed £3, as per week. State of Affairs.—The bankrupt must, before the time for the election of trustee, make up, subscribe, and deliver to the interim-factor, a state of his affairs, "specifying his whole estate, or to which he may have an eventual right, the names and designations of his creditors and debtors, and the debts due by and to him, and a rental of his heritable subjects" (§ 22). Be must give every information and assestance as a rental of his heritable subjects" (§ 22). He must give every information and assistance accessory to enable the factor or trustee to execut his duty; and if he fail to do so, or to grant say requisite deed, application may be made to the sheriff to compel him. There are provisions for where he bankrupt up for examinations, or where necessary for taking the examinations, or where he finds it necessary, to procure the judicial examination of the bankrupt's wife and family, clerks, servants, and law-agent. They family, clerks, servants, and lawagent. The must answer all lawful questions relating to the must answer all lawful questions relating to us affairs of the bankrupt; and there are provisions for compelling them to answer, and for esforcing production of books and vouchers. A latent partner, who does not reveal himself by the time of the examination, forfeits the privileges of the act, unless he prove that the concessions.

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ioned by innocent mistake. The (or affirmation, as the case may be) bankrupt must take and subscribe in o the state of his affairs. In case of trustee may be authorized to prose-In case of

tion by Bankrupt.—See Composition

E.—If every qualified creditor concur. discharge at any time after the meet-ng his examination. He may petition hs after the date of the sequestration, if in number and four-fifths in value conty-one days are allowed for opponents. When found entitled to his discharge, upt must make a declaration, or if 1 oath, that he has made a full and der, and has not granted or promised mee, or security, or made or promised nt, or entered into any secret or col-sment or transaction, to obtain the se of any creditor to his discharge. The when granted, operates in any part of dominions as an acquittance to the An entry of it is made in the register ations. If the bankrupt be concerned ations. If the bankrupt be concerned izant of any collusive preference to a e forfeits his title to a discharge; and ge, if it have been granted either on an offer of composition, may be anan offer of composition, may be an-petition by the trustee, or any credi-lord ordinary. If the bankrupt do to the trustee any property that may before his discharge, he forfeits all s of the act. Any surplus after pay-debts, interest, and expenses of pro-payable to the bankrupt or his repre-

-By the confirmation the move eal property is held to vest in the m the date of the first deliverance, preferable securities. Where by the place a conveyance requires registraplace a conveyance requires registered. No-of such property out of Scotland for a maideration, prior to the registration, purchaser's ignorance of the seques-invalidated. Property failing to the before his discharge, wests as at the sequisition. All preferences and deeds the bankrupt during the sequestra-out consent of the interim-factor or void. Roa side nurchasers, how e void. Bona fide purchasers, how-secured, and so are debtors paying the hankrunt in ignorance of the secured, and so are denors paying to the bankrupt in ignorance of the lon. Heritable rights on which infeft-olloware, in questions under the act, to he date of the registration of the sasine; assignations, and other conveyances ot require infettment, but require de-timation to complete them, are held to timation to complete them, are held to ate of the act so required to complete erson claiming any right or subject im-seluded in the sequestration, may re-petition to the lord ordinary. There are for making the sequestration equiva-usual diligences for attaching property, malizing preferences, in the case of a sbtor, when they have not been con-laws before his death. The bankrupt. if aya before his death. The bankrupt, if must grant any deed necessary for reis estate, and feudally vesting it in the trustee may complete feudal titles in his a. and superiors must enter him. a, and superiors must enter him. The sy validity grant conveyances. There ions for compelling a transference to , where an heir has served to the denkrupt's property. The trustee and ners, within two months after a creditor on an oath, in which he has deducted

a security, as also the majority of the creditors (the creditor with the security not being counted) at the meeting where such creditor has voted, may require him to assign his security to the trustee, on payment of the value he has set on it, with 20 per cent. additional. The creditor may correct his value at any time before he is

in, win 20 per cent. additional. Inc creditor may correct his value at any time before he is called on so to assign.

Disposal of the Property, and Questions with Creditors having a Right to Sell.—At the meeting after the examination, or at a meeting called for the purpose, the creditors may give directions for the recovery, management, and disposal of the estate. Where there is heritable property, they may determine whether it is to be disposed of by voluntary public sale, or to be brought to judicial sale. If the creditors have resolved on the manner in which such property is to be disposed of, before a creditor having a power to sell has commenced proceedings, or while he is unduly delaying a sale of heritable property, the trustee grants a title, subject to real securities. No expenses connected with the sequestration or sale are payable out of such part of the price as may be necessary to discharge the preferable securities; and no preferable heritable or the price as may be necessary to discharge the preferable securities; and no preferable heritable creditor is liable for any such expense unless he have consented to the sale, in which case he is liable for the expense of the sale. A creditor may purchase any estate sold under the act, but the interim factor, trustee, and commissioners, may interim-factor, trustee, and commissioners, may not purchase.

not purchase.

Declaration of Dividend and Ranking.—
The commissioners at their meeting within 14 days after expiry of six months from the date of the sequestration, declare what amount may be distributed in dividends; and within the same 14 days, if a dividend is to be made, the trustee must examine the oaths and grounds of debt, and in writing reject or admit them, or require and in writing reject or admit them, or require farther evidence, stating the reasons where he rejects. He then makes up two lists; one, of the creditors he ranks as entitled to draw dividends, specifying their debts, with interest to the date of the sequestration, and distinguishing the ordinary from the preferable creditors. The other list is of the creditors whose claims he has partially or wholly rejected. Notice is sent to rejected creditors, who may appeal to the lord ordinary or sheriff. A creditor who holds a security, before being ranked, must put a value upon it, deduct it, and specify the balance, on which alone he can rank. The trustee is entitled either to demand an assignation to the security on payalone he can rank. The trustee is entitled either to demand an assignation to the security on paying the value put upon it, or to let the creditor take the beneft of it. In the case of the claim on a partner for a company debt, the dividend from the company must be deducted. An annuity creditor ranks for the value put on his annuity, and if there be a cautioner for the annuity he is discharged, on payment of the estimated value and arrears. Co-obligants with the bankrupt are not discharged by the creditor consenting to the not discharged by the creditor consenting to the steps of the sequestration; but if the co-obligant

steps of the sequestration; but if the co-obligant pay the debt, the creditor must assign it to him, and he may rank for it.

Payment of Dividends.—Where there are sufficient funds realized, the dividends are respectively payable on the first lawful day after the expiration of the following periods, viz. the first, of 8 months from the date of the sequestration; the second, of 12 months from the same date; and future dividends after the expiration date; and future dividends after the expiration of 4 months from the date of the payment of the immediately preceding dividend, until the whole funds be distributed. To entitle a creditor to payment of the first, or of the second, or of any other dividend, he must produce his oath, &c., at least 2 months before the time of payment. A creditor who has not been in time for the first dividend is entitled to a preference on the subsequent dividends. After the expiry of the 14 days, within which (on the expiry of the six months from the date of the sequestration) the trustee from the date of the sequestration) the trustee has to make up his state and rank the creditors, he must advertise in the Edinburgh Gazette the time and place for payment; and on or before the first lawful day after the 14 days, he must notify the aame to each creditor by post, with the amount of the claim and dividend. Before the expiration of eight months from the sequestration of the claim and dividend. tion, the trustee has to make up a scheme of division among those creditors whose claims have division among those creators whose cannot make been sustained, or who have appealed. The scheme must be patent to all concerned. The like proceedings take place at intervals of four months till the trust is wound up. Dividends reserved on account of an unaccomplished con-The commissioners may postpone a dividend til the period for making the next one, directing the trustee to give notice in the Edinburgh

Winding up and Miscellancous .months from the commencement, if it seem expedient to sell the remaining property, and

SEQUIN, an Italian gold coin = 9s. 5d.; also a Turkish money.

SERGE, a quilted woollen cloth, made in Devonshire and other parts of England.

SERPENTINE, a mineral, one species of which, called noble serpentine, green and translucent, is valued as an ornamental stone.

SERON, a kind of package, formed of pieces of wood fastened with hides. SHAD (Alosa finta, Cuv.), a fish allied to the herring, found in the Severn sadin the Thames, where it is in season in July; its flesh is unpalatably dry.

SHADDOCKS, a large species of Citus (C. decumana), commonly cultivated in both the East and West Indies for the sake of the delicate subacid juicy pulp in which they abound. When at their greatest size they are called Pompoleous; the smallest form the Forbidden Fruit of the English markets.

SHAGREEN (Fr. Chagrin. Ger. Schagrin. Rus. Schagrim), a sort of hard grained leather, prepared in a peculiar manner from the skin of horses and other animals; the part preferred being the piece above the tail. It is made in Poland; Russia, especially at Astracan; and in various parts of the Levant. The best is said to be imported from Constantinople. It is employed in the manufacture of small cases and boxes.

SHALLOONS, loosely made woollen stuffs, commonly used for lining coats.
SHAMMY or CHAMOIS LEATHER, is properly the dressed skin of the chamois goat; but common goat, kid, or sheep skin is generally substituted for it.
SHARKS' FINS are exported in large quantities from India to China, where they are esteemed a very strengthening food. They are chiefly collected in the Arabian and Persian Gulfs; but they are likewise prepared on the coasts of India. They should be chosen large and properly cured. Those under nine inches long reckon only as one-half the value of the others.

SHAWLS (Fr. Chals, Chales. Ger. Schalen. It. Shavali. Por. Chales. Sp. Sthawled, well known articles of dress mode of sills week as a consent of

Schavalos), well-known articles of dress, made of silk, wool, or more commonly of silk and wool mixed. The chief seats of the shawl manufacture in this county are Paisley and Norwich. The competition of the French, after the opening of the silk-trade in 1826, produced improvements in style and pattern, which led to a signal extension of the British manufacture. And though our native patterns are scarcely yet equal to the French as respects the contrast of colours, they are yearly improving, owing to the increased attention now bestowed on the arts of design. But both British and French shawls are inferior to those made in the Valley of Cashmere, from the wool of a species of goat found on the cold mountains of Thibet; the exquisite fabric of which cannot be successfully imitated by foreigners The European manufacturer may impart much of the beauty and copy with secess the pattern; but his web possesses none of the delicacy, softness, and warmth of the original. Nor are the weavers of the adjoining countries more successful; the shawls of Lahore and Delhi, though woven by natives of the valley, and with the same materials, are wanting in the fineness of those prepared in Cashmere. If implicit reliance is to be placed in the people, the shawl derives much of its beauty from the water in which the wool is dyed, and which is peculiar to their country. Notwithstanding the reputation of these shawls, however, the number of looms employed in their manufacture has greatly fallen off in modern times. According

outstanding claims, a day may be fixed for a meeting for the purpose, to be called by adva-tisement and special notics. On three-fourths in value of the creditors assembled consumer. in value of the creditors assembled consensing, the sale may take place by anction. Unclaimed dividends being deposited in bank at the direction of the clerks of the bills, a register is beyond the consensing of them. The parties entitled, on applying in the lord ordinary, obtain payment of such exclaimed dividends, but without interest, which is accumulated in a separate fund, at the disposal of parliament. There are provisors for untilifying the advantage sought to be obtained by them. The resolutions of sectings, and proceedings of the trustee, may be appeared against to the lord ordinary or the sherif,—the former within 14, the laster within 30 days. Persons, by merely claiming and voting, are as liable to the agent's expenses. He has his recourse merely against the estate, or the interior factor or trustee who may have employed him. [AFFIDAVIT. BANKRUPTCY. Conferences CONTRACT.]

o a statement copied by Mr Martin, in his work on the British Colonies, from the Delhi Gazette, the number at present is estimated at 6000, and the average value of shawls annually exported from Cashmere about £180,000. The Cashmere hawls are generally sold in pairs: they usually consist of three sizes, two of which, the long and the small square, are those commonly brought to this country; the ther, long, very narrow, and chiefly of a black colour, is worn by many Asiatics as girdle. The shawls for the British market are mostly selected with coloured and handerne viab headers and flower. They are imported chiefly four rounds, and handsome rich borders and flowers. They are imported chiefly from Bombay and Surat.

At present, owing to the caprice of fashion, shawls are much less worn in this wuntry than formerly; and great distress has in consequence been produced in Paisley and other places dependent on their manufacture; but this depression is

we hope but temporary.

SHEEP (Fr. Brebis, Mouton. Ger. Schafe), a ruminating animal, chiefly dissinguished for its fur or hair, which is of two kinds,—one hard and close, and the ther woolly; the latter preponderating in proportion as the animal is domesticated. in Europe and other parts of the world the sheep is carefully tended for its wool, which is the chief material of the clothing of all northern nations. But every part s fitted for use. The flesh, heart, liver, kidneys, and spleen, as food; the intestines are made into strings for musical instruments; the skin into leather and parchment; the bones into handles, spoons, and toys; the internal and loose fat makes allow; their milk may be made into cheese; and their dung is a rich manure. The sheep, besides, can be reared in situations unfitted for any other quadruped.

The sheep belongs, according to Cuvier, to the tribe Caprida, and genus Ovis.

After 5 months gestation the lamb is dropped, usually in this country in March or April; and May and June are the sheep-shearing months, as the animal sheds the superfluous wool on the approach of warm weather. It lives naturally for about 15 years; but from 13 to 2 years is the common period at which it is fattened for cod; and even breeding stock are not usually kept beyond five or six years. Age is sekoned not from birth but from the first shearing. The male is called a ram or typ: after weaning he is said to be a hog or hogget, a lamb-hog, or tup-hog; and f castrated, a wether-hog. After shearing, when fully one year old, he is a shear-log or shearling, a dinmont, a tup, or shearing-wether; and after the second thearing a two shear ram or tup. The female is a ewe or gimmer lamb until weaned; then a gimmer or ewe hog; after being shorn a shearing ewe or gimmer;

that a two-shear eve; and so on.

England has from a remote period been celebrated for her sheep,—on the numeous breeds of which many improvements have of late been effected, chiefly with he view of increasing the profitable return from the carcass; as the wool has secome generally longer, heavier, and coarser than formerly. Their numbers have ikewise been increased by means of the artificial or turnip husbandry. British theep are usually classed into short-woolled and long-woolled; the leading and most mproved breed of the former being the South-Down, chiefly occupying the hills sussex; and of the latter, the new Leicester. The South-Down is well adapted or the chalky hills of the south, where this breed is chiefly diffused. Its fleece, for the chalky fills of the south, where this breed is chiefly diffused. Its fleece, there and fine, weighs from 3 to 4 lbs.; and its mutton, fine in flavour and grain, reighs, in two-year old wethers, about 18 lbs. a-quarter. The Leicester is not adapted for poor soils, nor for travelling to seek its food: its fleece averages from 6 to 7 lbs.; and its mutton, fat, fine in grain, and of superior flavour, weighs, in two-year old sethers, from 20 to 30 lbs. the quarter: on fair keep the Leicester will yield a greater quantity of meat for the same food than any other breed. Of other breeds, he chief short-wools are the black-faced Scots, the Cheviots (now generally reared nested of the former in Scotland), the Dorset, the Hereford, the Wiltshire; and he chief long-wools, the Teeswater, the Lincoln, and the Romney-Marsh. But it would be difficult to select any district into which the South-Downs and Leicesters was not nemetrated and materially improved the native breeds. mve not penetrated and materially improved the native breeds.

In many foreign countries the carcass of the sheep is disliked, or at least rarely nten; and the animal is tended almost solely for its fleece. In Spain, except by

be poorest, mutton is considered unfit for food; the wool, however, is of superior padity, particularly that of the Merino breed, which of late years has been successfully introduced into Germany, Australia, and elsewhere.

The commerce of sheep in Britain chiefly consists in fattening them up in the material districts, and afterwards removing them to the towns for food. Immense antities are carried from Ireland to Liverpool, and from the Midland Counties, Wales, Scotland, and other places to the metropolis. The number of sheep and lambs sold annually at Smithfield is about 1,400,000, which is exclusive of large quantities of carcases brought to London by steamers, railways, and otherwise. The fleeces are mostly purchased from the farmers by staplers or dealers at annual wool fairs. The number of sheep in this country is variously reckoned. Mr Luccock estimated the number in England and Wales in 1800 at 19,007,607, of which the greater part (14,854,239) were short-wooled; and, according to Mr Hubbard, the number of sheep had increased one-fifth between 1800 and 1828. The number at present, therefore, may be safely taken at 25,500,000, now chiefly long-wooled; to which adding one-third for Scotland and Ireland, makes the total of the United Kingdom, 34,000,000. Mr M'Queen, however, in his "Statistics of the British Empire"

(p. 20), estimates the number of permanent stock at 48,000,000; their value at £60,000,000; and the quantity of wool annually produced at 246,700,000 lbs.! SHEKEL, an ancient Jewish weight and coin, estimated, the former at 1 or avoirdupois, the latter at 2s. 7d. There were, however, several standards of the shekel, and various opinions are entertained respecting their values.

SHELLAC. [Lac.]
SHERBET, a favourite beverage in the East, made of water, lemon-juice, and

sugar, with the addition of rose-water, or some other fragrant ingredient.

SHINGLES, a term applied in the lumber-trade of N. America and the W. Indies to thin boards, which are used in these countries for the same purpose as slates and tiles in Britain. They are from 18 to 30 inches long, 4 to 6 inches broad, and at one end iths of an inch thick, while at the other they are reduced to less than ith of an inch. The roofs of buildings are shingled much in the same form as roofs are slated in Britain, and, when painted to correspond in colour, have very

much the same appearance.

SHIP, a term applied generally to all decked vessels used in navigation; but by seamen only to those which have a fore, a main, and a mizzen-mast, with a top-mast and top-gallant mast to each, and in which the yards, in sailing before the wind, are braced square, the mizzen sail alone being usually in a fore and aft pertiou. A barque has masts and sails like those of a ship, except that the missmast carries no top-sail or top-gallant sail. Each has a bowsprit, which carries a fore-stay-sail and a jib-sail. To other kinds different designations are gives according to the number of their masts, the disposition of their sails, or their moving power,—as brig, snow, schooner, galliot, sloop, steamer, smack, and catter, according to the state of the sails, or their moving power.—as brig, snow, schooner, galliot, sloop, steamer, smack, and catter, according to the state of the sails, or their moving power.—as brig, snow, schooner, galliot, sloop, steamer, smack, and catter, according to the state of the sails, or the sails of as explained under these heads. Ships are generally built of wood, but they are now sometimes made of iron. In the construction of a vessel the most essential conditions are—that it be capable of carrying its lading; that it be moved with great velocity, and readily obey the rudder; that it have the necessary stability, so as not to be overturned; and that its rolling or pitching be attended with as little strain as possible on the timbers. But the degree of attainment for each of these qualities—which in some respects are contrary to each other—will depend on the purpose, whether of war or commerce, for which the ship is built. In merchant-ships capacity is frequently of more importance than velocity; and in this case the relations between the length, breadth, and depth depend less upon hydrodynamical principles than in men-of-war. Upon these and other points relating to naval architecture, however, we must refer to the works cited below. GLOSSARY OF NAUTICAL TERMS.

Aback, the position of the sails when blown flat against the mast.

Abach or A/1, towards the hinder part.

A-bcam, perpendicular to the ship's length.

Abound, within the ship; also said of one when foul of another. Bookery, strong ropes sustaining the bowspri-Boom, a pole stretching out the bottoms of par-ticular sails.

Bower anchors, those at the bows. foul of another. Advift, not fastened.

Amain, to yield, or to let go.

Amidships, the middle of the ship.

Athwart or Thwart, across. Back-Slays, ropes from the top-mast heads to the ship-sides in aid of the shrouds. he sinp-sides in and of the shrouds. Beams, the timber supports stretching across the ship; whence beam expresses the width of a vessel; and a ship lying on her side is said to be on her beam-chuls.

Bends or Wiles, the ship's side planks, from the water was the said to be on the beam-chuls. Before water upwards.

Bight, part of a rope between the ends; also a shallow hollow in a line of coast.

Bige, the flat part of a ship's bottom.

Biged, having the bottom stove in.

Boses, the two fore extremities of a ship. Boxpril, a sloping mast at the bows.

Box hauling, bringing a ship when closs-hauler
round upon the other tack when she cannot
tack or wear. Boxing off, backing the head-sails to force the ship's head rapidly off the wind. Boxing the compass, repeating the points in order. order.

Brace, a rope at the extremity of the yard to traverse the sails when necessary.

Breaming, cleaning the ship's bottom by fire.

Bulkheds, any partition in a ship.

Bumboat, the boat of a provision dealer, &c.

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the tonnage of a ship. se rope or chain holding the anchor. turn over; also the support of a bulk-

, a cylinder on which a rope is colled mas of lever bars. as, turning a ship to repair her bottom. s, the bow timber to which the bower

o stuff the ship's seams with oakum.

o, outside platforms extending the

miled, tacks close down, sheets aft, yards i sharp up, and bowlines hauled; the progressing as near the direction of the rogressing

n, the covering over a ship's staircase.

, the lower square-sails.
when by ill construction, ballasting, or
g, a ship cannot carry sail without
r of oversetting.

a spar used in managing the anchor. es, a kind of blocks fastening the shrouds chains. nts, the cabin window-shutte

ster, that which closes behind the stern.
, a tackle used at the outer quarters of m yard, &c.

t, the water depth of the ship.

t, the water depth of the anp.
the angle of a ship's motion with the
ian when driven by wind and waves,
ot governed by the helm.
w, loose material used in stowage.
allirg without jerking or straining.
y pushing off to avoid contact.
be part of the anchor which holds. d Aft, in the direction of the ship. tle, the upper deck near the head. I, the for the fore extremity of the keel.

the place allotted to the crew in mer-

s, the place anotted to the crew in mer-ahips.
sail, passing it under a leak.
contrary wind; also uneven ground.
Miling up a sail to the yard.
s, the timbers between those of the floor

ie top.

s upper yard of fore and aft sails. the kitchen of a ship.

y a narrow passage. the cord by which furled sails are bound. , a small anchor for a boat.

he fore part of a ship.

the the upper part of the ship's side below the day.

is, ropes for hoisting yards, sails, &c. ike, the lever of the capstan or windlass. rings upon which sails traverse, &c. he covering of a hatchway.

ay, the opening of the ship's hold.
ulling upon a rope directly.
s wind, bringing the ship to sail close

wind the part of the bows close to the cable.

, a large rope, or small cable. he fore extremity of a ship.

to employ force to move weights, &c. e after extremity of the keel. he mechanism of the steerage. Helm board, is to move the tiller to the right; t, to the left; up, to the weather side; to the lee side.

ne inside of the ship's bottom.
thing when close in its place.
foot-rope to support the seamen while

g over a yard.

n old ship unfit for service.

se main body of the ship.

flag used in making signals.

to squeeze tight; the opposite is to

Jerrs, strong tackle for raising, or swaying up, the lower yards.

Jib, the sail between the fore-top-mast and

bowsprit end.

Keel, the timber first laid in shipbuilding; the
false keel is that added for defence, and making the ship hold better.

Kelson, a timber laid withinside across all the timbers over the keel, and forming its interior

counterpart.

Knee, a bent timber for receiving another.

Land-locked, water apparently surrounded by

Lanyard, certain fixed or temporary lashings.

Larboard, the left side looking forward.

Laten sail, a triangular sail, with a long inclined

Launch, the largest boat of a man-of-war.

Lee, Leeward, the side not directly exposed to

the wind.

Leeches, the sides of the sails; but the weather or side edge of any but a square sail is called the *luff*, and the other edge the *after teach*. ec-way, the deviation of the actual course from

that steered.

Life line, a safety rope hung out.

Lifts, the ropes supporting yard-ends.
Lug-sail, a four-sided sail bent to a yard slung about one-fourth from the lower end. Lying to, the state of a ship when the sails are

so disposed as to counteract each other Marlinespike, a spike for opening strands of

Martingale, the rope leading down from the jib-boom end.

Mast, the upright series of timbers supporting the sall-yards; of which in large ships there are three—the main-mast, fore-mast, and mizzen-mast, each consisting of lower, top, and top-gullant masts, and sometimes a roy

Messenger, the hawser wound round the capstan. Midships, the ship's middle as to length or breadth.

Nippers, ropes attaching the messenger to the cable.

Northing, the difference of latitude made in

salling northwards.

Offing, a deep part of the sea at a distance from the shore.

ortop-deck, in a man of war, is the lowest, on which cables, &c., are stowed; the fore and after parts are called cockpits.

atter parts are called cockpits.

Painter, the rope fastening a boat, &c.

Poop, a high partial deck close aft.

Port, the opening for a gun.

Quarter, the after part of a ship's side.

Quarterdeck, the portion of the uppermost deck between the main and miszen masts.

Rake to, is to incline. To rake a skip, is to fire into heal as the discrete of heal length. into her in the direction of her length.

Ref, to lessen the sails; also a chain of rocks

near the surface of the sea.

Reeve, putting a rope through a hole.

Rig, the peculiar manner of rigging.

Rolling, the lateral oscillation of a vess Royal, the sail above the top-gallant-sail.
Rudder, the flat piece of wood hung on the sternpost for the purpose of steering.

Sagging to lecward, making considerable lee-

WAV way, Sails, the sheets by the action of the wind on which the vessel is moved. They are vari-ously designated, but generally from the mast, yard, or stay upon which they are stretched. The upper two corners are carings, the lower clues.

Scupper, a hole in the deck or side to carry off Water

Scuttle, an opening in the ship's side or deck. Sea, a single wave; also general agitation.

Seams, the spaces between the edges of planks.

Show, the curve of the line of the deck, Show Ivak, a bink fatied with shoers for meat-ing object, its Shows, roses resed vertically for meating. Shows, roses for extending min to the wind. Shows combar, the third of the four ship's

Streams, the ropes supporting a most interally. Sip-act, a small sail set above the royal. Sirps, cother and bedding supplied to the sea-

men at their expense, parker, the mill all of the parker, the mill all on the minner-man, parker, the mill all on the minner-man, parker, the milt side looking forward, here, a rose lead up forward in support of the man. In stage, the act of tacking. To miss

mest. In stops, the act of through, I o wine strye, to fail in attempting to tack. Small implement, narrow sails set at the outer edge of the square sails. Supply, a bundle of old yarns swung to dry the

decis.

Tack the weather cine of a course, &c. The starboard sack is when a ship, close handed, has the wind on the starboard side; the loraboard tack is when the wind is on the larboard. side. To tank is to change from one to the other by turning the ship with her head to the

wild.
Tackie, a pulley composed of several blocks.
Tuffruil, the uppermost rail of the stern.
Task, a square water-cistern of sheet from.
Tarpusulang, a tarred or painted canvass cover.
Tiller, the turning bar of the rudder.
Tiller, the upright pieces of a ship's frame.
Tip, a platform near the lower mast head.
Topping/1/1, a rope for raising a yard and.
SHIPPING. The most important b

SHIPPING. The most important branches of the Law of Shipping will be found discussed under various sub-heads as follows:

The arrangements it is necessary to adopt and adhere to, in terms of the Navigation Laws, for securing the privileges of a British vessel-under the head Navisa-

The registering of vessels, and the collateral operations in regard to the property and transfer of shares, dictated by the Registry Act—under the head Registry.

The regulations for the enforcement of the Revenue Laws—under the heads

Customs and Shuggling.

The arrangements appointed by statute for adjusting the mutual rights of the mariners and their employers—under the head SEAMEN.

The rights and obligations of the shipmaster—under the heads Master and

BARRATRY.

The Law of Insurance—under the head Insurance, Marine.

The law regarding contracts connected with the employment of vessels-under the heads Bill of Lading, Charter-Partt, Demurrage, and Freight.

The law regarding securities over the ship or cargo—under the heads Borroust and RESPONDENTIA.

Almost the only subject that remains for special consideration is the responsibility of shipowners for goods committed to their charge, independently of special contract. It is the duty of the owners to have their vessel, both in hull and rigging, suited for the voyage, and for the safe keeping of the species of cargo contracted for or received on board. There must be a competent master and a sufficient crew of able seamen. The ship must have on board whatever papers are necessary for her protection and that of her cargo, whether required by the laws of the country she belongs to, or by those of the port of destination, or dictated by international law. There must be no false or fraudulent papers, which may subject the ship to capture or detention. The mercantile customs of the port must be adhered to in regard to the employment of wharfingers, lightermen, &c. in lading. The owners are responsible for theft or robbery committed before breaking ground. The master previous to sailing must make the necessary clearances at the Custombouse, and pay all the usual charges. When the preliminaries are completed, the master must sail without delay when the weather is favourable, but not till then Where sailing with convoy is stipulated for or required by law, the sanction must be obeyed in terms of the law on that subject. [Convoy.] A pilot must be employed in those roads, rivers, and narrow seas where such a procaution is enjoined.

a ring which slides along a rope, wooden bolts securing the ship's

plants.

Truer, a rope confining a lower yard.

Tryess', a small gulf sail of storm cauvas.

Fore, to give the ship more scope of cable.

Fore, to a man of war, the part of the gadech between the fore and main mass.

Fore, the track which a ship leaves in the water.

Fore, a rope hald out for the purpose of meing a ship.

\*\*Strick the nortion of the crew on duty.

ing a ship.

Fatch, the portion of the crew on duty.

Fatch-logged, loss of buoyancy by leakage, &c.

Fay, progress.

Farr, placing a vessel on the other tack by turning her round, with her stem to the wisd.

Father, the side on which the wind blows. To weather, to pass to windward.

Father page, is said of a ship to windward of another.

B' Acci, that by which the tiller is moved.
Whip, a rope passed through a single block.
Windhard, the side directly exposed to the wind.
Winger, passages between the fore and after

Windowsers, the most curvestly captume are self-fringer, passages between the fore and after cockpit.

Fard, the beam on which a sail is estended.

Fard-arm, the extremity of the pard.

Ford-arm, the extremity of the pard.

& capetan. a capstan.
[Further information will be found in Chenock's Marine Architecture, Durcy Leur's
Seamanhip, Poleoner's Nautical Dictionary,
Encyclopedia Britansica, and the Peng's
clopedia; also Brande's Dictionary of Scient.]

by special law or usage. But there is by statute no responsibility for the of a pilot, unless it be proved that it arose "from any refusal to take such board, or from the wilful neglect of the master in not heaving to and using ticable means consistent with her safety, for the purpose of taking on board of, who shall be ready and offer to take charge of the ship" (6 Geo. IV. c. 3). "The master must proceed to the place of destination without delay, that stepping at any intermediate next or deviating from the straight and hout stopping at any intermediate port, or deviating from the straight and t course, unless such stopping or deviation be necessary to repair the ship e effects of accident or tempest, or to avoid enemies or pirates, by whom he d reason to suspect that he shall be attacked, if he proceeds in the ordinary and whom he has good reason to hope that he may escape by delay or deor unless the ship sail to the places resorted to in long voyages for a supply r and provisions, by common and established usage" (Abbott, 317). If the captured or lost in consequence of deviation, the freighter may recover the ost of his goods and the shipping-charges. In cases of difficulty and of the master has to keep in view that it is his primary duty to convey the o its place of destination, and that it is only in an extreme case, and when scarcely a possibility of accomplishing this object, that he is entitled to act t for the freighter, and adopt the course that seems to involve the least s to his property. On arrival at the port of destination, the ship must be r moored or anchored, and all papers delivered, and other requisites per-in terms of the customs regulations and the laws of the place.

pleas which, in the absence of special stipulation, will excuse the master and in the case of injury or loss, are in general briefly described as, "The acts or," of the queen's enemies," and "perils of the sea." The first expression to all sudden calamities—as lightning or a hurricane. The damage must the direct agency of the calamity: thus, where part of a bank had been way by a flood, and a vessel, striking against it, would have remained safe bank heap in its old condition but must store the safe and the safe way. bank been in its old condition, but sunk stern forwards, and damaged the y reason of the change, there was no exemption from liability (Smith v. rd, Abbott, 338, 339). Fire produced internally does not come within the ions by common law; but by statute (26 Geo. III. c. 86), the owners are dfrom responsibility for such loss. The "acts of the queen's enemies" apply are or injury by hostile powers. The perils of the sea embrace all those lamities incident to navigation, which cannot be obviated by the usual care with the lamit of the sea embrace all those lamities incident to navigation, which cannot be obviated by the usual care

lamities incident to navigation, which cannot be obviated by the usual care esight. It will very often be a nice question whether a calamity is or is 1 as could have been so obviated; and this is particularly the case in damage ision (which see). There are statutory limitations on the responsibility of By 26 Geo. III. c. 86, § 3, they are not liable for loss or damage to "any ver, diamonds, watches, jewels, or precious stones, . . . by reason or means robbery, embezzlement, making away with, or secreting thereof," unless ture, quality, and value have been inserted in the bill of lading, or other clared in writing to the master or owners. By 55 Geo. III. c. 189, the reliaity of owners for damage arising from any act or neglect not occasioned ault or privity of the owners, is limited to the value of the ship, and the on the voyage. (Abbott on Shipping, by Shee, 295-358.)

3 are certain statutes, independently of those already mentioned, containing quainted.

quainted.

age is regulated by 6 Geo. IV. c. 125, "For the amendment of the law re-; pilots and pilotage; and also for the better preservation of floating lights, and beacons

conveying Passengers to ports out of Europe and not in the Mediterranean under the regulations of 5 & 6 Vict. c. 107, which repeals the previous act 6 Wm. IV. c. 53. It makes special regulations for the provisioning of it ships, for their tonnage according to the distance of their destination and sber of passengers, and similar matters.

onveyance of passengers between Great Britain and Ireland is regulated by (V. c. 88.

Puarantine Regulations are embodied in 6 Geo. IV. c. 78. PING. Under COMMERCE, COLONY, and EAST INDIA COMPANY, we have summary of the early progress of maritime enterprise among the states of Of the British commercial navy there is no authentic account prior to tury. It is known, however, to have become considerable, compared with ping of other countries, during the reign of Elizabeth, and to have gradu-

ally increased under her successors, particularly Charles II. and James II.,—the shipping cleared outwards under the national flag having, it is supposed, doubled in amount between the Restoration, 1660, and the Revolution, 1688.

In 1701, according to Customs Returns (Macpherson's Annals of Commerce, vol. ii. p. 719), there belonged to English ports (chiefly London, Bristol, and Yarmouth) 3281 vessels, estimated to measure 261,222 tons, and carrying 27,196 men. The shipping is supposed to have been doubled between 1701 and 1760; after which its increase became quite extraordinary. In 1800 (16. vol. iv. p. 535), it amounted in England to 1,466,632 tons; Scotland, 161,511; Ireland, 54,262; Channel Islea, 16,110; and Colonies, 167,364 tons: total, 1,855,879 tons, employing 138,721 mea.

The importance of the commercial marine as a nursery for seamen to man the national fleet was early seen and acknowledged. And by the famous Navigation Act, 1651, a complete monopoly of the carrying trade of Britain was secured to her merchantmen. Under Navigation Laws, an account is given of the history and present

chantmen. Under Navigation Laws, an account is given of the history and present state of that monopoly, which was rigorously maintained upwards of 150 years—down indeed to our own time—when the retaliatory policy of the United States and Prussia led to several important relaxations; the principal being the Reciprocity System of Mr Huskisson, which was introduced in the year 1823.

The introduction of the reciprocity system having been followed by a deprecia-tion in the value of shipping property, violent attacks were made upon Mr Huswho, acting in concert, have always been able to command a speedy attention we their representations. It is now, however, very generally admitted that the epression which then took place is fairly attributable to other causes. Ships because of their materials,—wood, iron, copper, and hemp,—while improvements took place, which enabled the old work to be done with fewer hands than before. These careumstances with perhaps come overtreding in 1824 and 1825, are now half affecting the sound of the command of the control of the command of the control of the command of the control of the con cumstances, with perhaps some overtrading in 1824 and 1825, are now held seleciently to account for all the real depression of the shipping interest which occurred ciently to account for all the real depression of the shipping interest which occurred. But the most triumphant vindication of Mr Huskisson's policy is to be found in the facts, that the number and tonnage of vessels built since the change have been greater than at any preceding period; the registered shipping having increased from 2,519,044 tons in 1822 to 3,512,480 tons in 1842, or about 40 per cent; said the amount of British shipping cleared outwards for foreign countries and ceimies, from 1,539,260 tons in 1822, to 3,429,279 tons in 1841—an augmentation of 12 per cent. The increase of foreign shipping cleared outwards in the same 20 years was from 45,7542, to 1,338,892 tons. was from 457,542 to 1,336,892 tons.

was from 457,542 to 1,336,892 tons.

Nor is the constant progress of British shipping less conspicuous when viewed is comparison with that of other countries. For example, in the trade with the United States—our chief maritime rival—a continually increasing proportion of our tonnage has of late years been employed. Between 1821 and 1836, the British shipping which entered the ports of the republic increased from 55,188 tons we 529,922 tons, or 360 per cent.; while the increase in the American shipping, employed in the foreign trade of the States, was, in the same period, not more than from 765,098 tons to 1,352,653 tons, or 77 per cent. And as regards Prussia, we which our shipowners looked with the greatest apprehension, her mercantie may has been most strikingly diminished in amount since the commencement of our received. has been most strikingly diminished in amount since the commencement of our recprocity agreement with her. It likewise appears (Porter's Progress of the Nation, procety agreement with ner. In kewise appears (Poter's Progress of the Kansa, 83, ch. 10), that the proportion of foreign to national shipping, employed in the import and export trade of the United Kingdom, is smaller than in any other state of the least importance,—the proportion in 1835, 10 years after the reciprocity system came into operation, being only 28 per cent.; while in the United States it was 32 per cent.; in France, 60 per cent.; in Russia, 78 per cent.; at Dantie, 35 per cent.; and in Sweden (in 1834), 53 per cent.

Shipbuilding in the United Kingdom is prosecuted chiefly in London, Newsatia, Sunderland Hull Livernool, and the protes on the Clyde, which leat are received.

Shipbuilding in the United Kingdom is prosecuted chiefly in London, Newcasta, Sunderland, Hull, Liverpool, and the ports on the Clyde; which last are especially celebrated for their steam-vessels. It is also carried on extensively in New Brunswick and other parts of British America. The cost of new ships, including outfit, averages from about £10 to £12 per ton; though the slop-built ships of New Brunswick cost little more than £6 per ton. And it appears from a table compiled by Captain Parry, from the estimates of 30 different authorities, and istroduced by him in his Report on the Caledonian Canal (Par. Paper, 1842, No. 74, p. 81), that the average cost of one day's wages, victuals, and wear and tear for vessels of various sizes, from 60 to 400 tons, is nearly as follows:

60 tons 100 tons 150 tons 200 tons 300 tons 350 tons 400 tons £1:118 £1:11:41 £2:2:5 £2:14:32 £3:5:2 £3:18:111 £4:10:51 £5:4:44

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istered Shipping of the British Empire, as on 31st December 1840 and 1841; ad Ships Built in the Years ended 5th January 1841 and 1842, respectively.

	Shipa Registered.				1	Shipe	Built			
	1840.			1841.			1840-		1841.	
fandtlandandandandandandandang, Man, &canies	Vracely 16,535 3,479 1,969 671 6,308	2,111,049 429,204 183,854 44,155	120,154 28,428 11,927 5,018	3,649 2,016 714	2,223,940 468,879 193,807	124,485 30,287 12,345	263 42 78	165,852 42,322 3,115 8,775	245 51 81	111,830
Totals	28,962	3,311,538	201,340	30,052	3,512,480	210, 198	2219	363,352	1741	282.814

ount of the Tonnage of Shipping Registered at each of the principal Ports of he United Kingdom, including the Channel Islands, on December 31, 1841.

	Sailing	Vessels.	Steam		Salling Vessels.		Steam
	Under 50 Tens.	Above 50 Tona	Vessels.		Under 50 Tons.	Abave 50 Tons.	Vessels.
England.	Lucial'		100	Scotland.	- 1	Fig. 5	
don	19,165	563,295	37,257	Aberdeen	1,963	49,332	3,162
umaris	9,540	17,306	44	Allos	965	17,382	450
stol	2,940	37,557	2,788	Dumfries	4,642	6,502	306
tmouth	4,574	24,171	17	Dundee	2,399	48,267	1,816
ter	1,637	15,637	17	Glasgow	1,994	81,999	10,298
ucester	6,244	5,732	****	Greenock	5,007	83,138	186
ile	7,855	14,521	135	Inverness	3.125	5,285	18
1	5,261	65,172	2,758	Irvine	811	14,053	56
wich	1,622	12,116	266	Kirkaldy	3,019	8,727	207
erpool	4,154	302,730	5,563	Leith	3,113	21,468	1,568
10	358	17,156	1,123	Montrose	1.362	22,854	101
reastle	3,235	259,184	2,560	Perth	526	9,507	19
mouth	7,859	21,009	288	Port-Glasgow	910	12,095	347
de	1,188	12,155	0.72	Ireland.	1000		
tamouth	3,512	9,425	167	Belfast	4.120	44,236	1,999
hester	7.504	6,919	99	Cork	3,631	29,595	217
rborough	1,289	31,010		Dublin	7.153	12,337	10,815
ekton	736	53,353	427	Limerick	1,285	12,515	
derland	1,527	176,252	433	Newry	4,715	5,837	203
itby	1,207	47.837	67	Waterford	1,250	18,310	999
itehaven	1,576	68,990	337	Jersey	2,596	23,155	117
mouth	10,042	34,320	451	Guernsey	641	14,755	

ount of the Tonnage of Shipping entering Inwards and Outwards at the principal Ports of the United Kingdom in the Year 1841.

	Coastwise.				Cole	mial.	Foreign Trade-			
	Salling	Sailing Vessels-		Vessels.			Inw	ards.	Outw	ards.
	Inwards	Outwards	Lowards.	Outwards	Inwards. Out	Outwards	Heitish.	Pateign.	Heltish.	Foreign.
don	2,726,030	777,930	304,683	303,600	474,631	422,809	524,628	317,608	349,577	291,899
erpool	456,544	385,709	565,289	524,317	370,850	382,104	285,779	337,888	296,026	350,764
tol	169,813	117,711	141,063	139,812	45,615	45,047	20,800	B,564	16,544	8,619
reastle	239,435	1,950,614	38,981	39,530	25,318	72,942	160,295	113,366	346,212	175,043
1	72,101	70,074	112,842	114,309	45,529	35,134		119,099		
de	171,066	176,285	9,935	10,612			2,344	3,843	5,180	3,459
kton	61,545	1,014,918	5,982	5,673	8,855	4,684	35,271		75,900	
derland	67,665	659,820	4.837	5,111	11,756	22,910	137,123	39,440	216,771	63,000
itehaven	39,844	348,520	28,189	28,986	22,021	24,799	724	268	3,172	67
vport	76,952	471,313	79		5,516	5,404	6,554	4,430	22,544	
mouth	131,217		115,085	26,502	20,760	27,250	14,660			
шеел	213,243	370,437	26,288	26,288	8,480	6,494	32,344	7,914	33,173	
egow		195,343	223,820	231,204	15,779	47,066	24,575	7,974		
enock			62,348		77,765	70,440	10,803	2,035	16,556	
t-Glasgow	8,146	4,392	1,927	4,022	29,264	24,373	1,256	441	1,612	
h			131,045	139,163	15,794					
idee	133,541	59,769		31,309		6,153				
rdeen	136,874	85,296	49,112	51,392	9,832	15,690	9,147			
lin	355,343	126,209	184,233	223,607	30,078	18,626	10,971	8,839		
k	183,816	108,840	65,420	65,521	22,304	21,484	8,102	2,338		
ast	196,871	59,682	140,719	144,866	21,751	18,302	10,385	4,856	19,370	4,94

<sup>\*</sup> This return was incomplete at the date when the account was closed.

	TOTALS in 1841.	England,	Sections.	Ireland.	Total.
2000	Salling vessels { Inwards	7,305,874 8,265,941	1,119,564	1,911,949	9,637,380
Constwise	Steam vessels Inwards	1,687,013	645,707 552,907	571,064 655,928	2,903,784
o total	Outwards	1,202,004	181,011 214,673	138,471 114,582	1,521,496
Foreign	Inwards { British	1,654,810 1,150,655 1,703,071	146,409 110,732 182,354	38,506 26,441	1,839,725 1,267,828 1,919,580
	Outwards Foreign	1,215,870	93,484	34,165 20,953	1,330,30

Tonnage of Vessels employed in the Foreign and Colonial Trade of the United Kingdom (including their repeated Voyages), separating British from Foreign Vessels, and distinguishing the Trade with each Country, in 1840 and 1841.

	1840.					184	1.	
	Inwa	ards-	Outw	ards-	Inwa	ards-	Outw	ards-
	Hritish.	Foreign.	British,	Foreign.	British.	Foreign	British	Foreign.
Russia	340,567	79,152	225,581	58,861	294,227	75,616	195,604	59,143
Sweden	11,933	53,337	11,760	39,999	13,170	46,795	17.643	35,674
Vorway	3,166	114,241	1,732	114,662	977	113,025	2,642	101,38
Denmark	6,327	103,067	92,631	207,113	3,368	83,009	82,090	193,43
russia	112,709	237,984	73,943	177,449	88,198	210,254	72,497	155,78
ermany	165,839	88,556	173,110	82,271	188,272	110,348	191,704	91,74
lolland	212,503	69,770	217,665	65,542	212,782	67,946	217.667	61,73
elgium	57.274	48,996	49,457	46,541	69,835	54,241	63,935	40,69
rance	323,393	181,497	365,842	179,882	387,934	194,236	434,936	184,46
ortugal, Azores, &c.	61,195	9.767	68,238	30,969	61,161	9,565	61,182	83,50
	50,649	5,892	48,321	14,270	45,508	5,560	58,437	10.3
pain, Canaries, &c.	23,099		44,395	1,055	23,314		46,663	34
ibraltar	85,576	21,095	63,821	14,043	68,342	12,335	77,595	10,78
	10,962		42,288	1,035	16,315			5,4
falta & Ionian Isles	28,005	1,005	39,530			187	54,886	3,00
urkey & Greece	20,000	4,000	00,000	2,623	27,483	101	55,535	- Sylvi
frica and African	82,528	691	102,306	4,172	111,143	912	100 010	6.3
Islands	82,526	-031	102,300	4,172	111,143	912	129,816	6,4
ndia, Ceylon,	194 009	1 a 1 / T	140 004	370	207.075			
Singapore	137,883	0.00	178,834			0-1-1	215,421	77
hina	20,056	3.22	2,942	1,082	23,344	*****	13,738	1,30
ther parts of Asia	12,316	1,304	11,716	1,762	14,910	855	13,227	2,88
ustralasia	25,905	1	115,119	218	29,868	10.000	125,619	****
British America	808,222		694,094	2,213	841,348	W	652,725	.38
W. Indies	181,731	2727	222,620	197	174,975	2424	211,536	4.41
Foreign W. Indies	41,174	6,881	35,460	19,646	42,059	2,889	52,461	13.39
United States	138,201	426,867	180,041	409,900	121,777	294,170	159,597	313,39
Mexico and South	1			W 2000	Color Trans	Control of		
America	78,533	8,010	90,984	12,989	119,827	5,885	88,714	9.78
Whale Fisheries	14.296		15,276		13,098		10,578	2000
Jersey, Man, &c.	163,459	2,182	124,278	24	160,901	3,337	132,820	

Further information respecting British shipping will be found under LLOYD'S, STEAM NAT-GATION, TONNAGE, and in the articles referred to on page 610; and respecting the .hipping of foreign countries under their respective heads.

SHIPSHUSBAND, the agent or commissioner for the owners. He may be a part-owner or a stranger. His powers are by mandate, commission, or verbal appointment; the latter chiefly where he is also part-owner. His duties are to arrange every thing for the outfit and good order of the ship—stores, repairs, furnishings; to enter into contracts of affreightment; and to superintend her papers.

nishings; to enter into contracts of affreightment; and to superintend her papers. His powers do not extend to the borrowing of money; but he may grant bills for furnishings, stores, repairs, and the necessary engagements binding on owners, although he may have received money wherewith to pay them. He may draw the freight; but is not entitled to take bills instead of it, giving up the lien by which it is secured. He cannot delegate his authority.

SHOE-TRADE. This trade, in which we include the manufacture of boots, is generally followed in all parts of the kingdom; but, though employing a greater number of persons than any of the other common handicrafts, it scarcely rises any where into importance except in London, Northampton, and Stafford, where the public contracts are chiefly executed, and supplies furnished for exportation. In these places a considerable division of labour has been introduced into the trade,

no fewer than twenty distinct branches being distinguished. This is particularly the case in what is called the men's line.

Shoes and boots, as articles of export, occur principally in the colonial trade; but being included in the customs accounts under the general head of "leather wrought and unwrought," the amount shipped cannot be stated. They also occur as imports in our trade with France, especially light shoes for females, and men's boots; the latter are of neat workmanship, and are said to be in other respects of good quality. This trade will probably increase; as, in the new tariff (1842), the import duties on boots and shoes, formerly about 30 per cent., have been reduced for the import duties on boots and shoes, formerly about 30 per cent., have been reduced a latter than the structure from France amounted to about fully one-half. Before this reduction, the imports from France amounted to about

We possess few data for determining the value of the boot and shoe trade in the United Kingdom; but the annual consumption, estimating the average expenditure of each individual of our population of 27,000,000, at the moderate rate of 10s., will

amount to £13,500,000.

SHOP (Fr. Boutique. It. Loja), a place for the sale of commodities by retail Shops are now, generally speaking, arranged indiscriminately; but the old custom, and one probably coeval with the existence of cities, was to appropriate particular streets to particular trades; and some relics of this usage still remain in London. Paternoster Row continues to be much occupied by booksellers ; Lombard Street, by bankers; Long Acre, by coachmakers; and Cranbourne Alley, by straw-hat-makers; while Holywell and Monmouth Streets still uphold their ancient reputation for old clothes, and Broker's Alley is crowded by dealers in second-hand furniture. In Loudon, the number of shops is estimated at about 40,000. Many of these, as well as in the provincial cities, attract attention by a gorgeous display of wares in plate-glass windows, comprising almost their entire front, while their interior is frequently lined with mirrors. Every sort of device, in short, is used to attract notice and custom. In 1785, a tax was imposed on shops in Britain, but it was abolished in 1789.

In America, instead of shops, unostentatious warehouses, called stores, are com-monly used by retailers; and in the East, this class, as well as the common handicrafts, are generally arranged, in each city, in a place exclusively appropriated to them, called a Bazaar.

SHRIMP (Crangon vulgaris), a crustaceous fish, common on the shores of England, and brought in large quantities to Billing gate, chiefly from Gravesend, Lynn, Boston, Leigh, and Isle of Wight. Shrimps are boiled before being carried Lynn, Boston, Leign, and 1810 of Wight. Shrimps are boiled before being carried to market; they are in season during the whole year, though the chief demand is in spring. Those of Pegwell Bay are preferred; and the preparers of potted shrimps profess to make use of them only.

SHROFF, SHROFFAGE. Shroff, in Indian commerce, means a banker or money-changer. Shroffage is the examination of coins, and separation of the good from the debased. [INDIA.]

SHRIB a compound liquor made of spirit acid family and means.

SHRUB, a compound liquor, made of spirit, acid fruit, and sugar.

SIAM, a state in the peninsula of India, bounded N. by China; E. by Annam;

S. by Gulf of Siam; and W. by Birmah. Area, 190,000 sq. miles. Population,

3,000,000. It comprises Siam Proper, part of Laos and Cambodia, and certain

tributary Malay states. Capital, Bankok, a flourishing port on the Menam, in

lat. 13° 58' N., and long. 100° 34' E., about 20 miles from the sea; pop. 90,000;

about 4-5ths are Chinese. Government, a despotic monarchy: the king is nomi-

mally a vassal of China.

mally a vassal of China.

The kingdom is generally mountainous. The fertile part is composed chiefly of the valley of the Mangam, a large river which descends from the heart of Thibet, and at certain seasons over-flows and inundates a considerable portion of the country. Of the climate little is known beyond Bankok, which is represented by Mr Crawfurd as being far from unhealthy. Minos exist in different places, but they are yet almost unexplored. Tin, copper, lead, zinc, antimony, with small quantities of gold, are found; but the metal which occurs in greatest relative abundance is fron, particularly on the Menam. The vegetable productions differ in no essential respect from those of other Indian countries. The district within the tract of inundation is admirably suited for size; and, excepting Bengal, the quantity exported is greater than from any country in Asia.

The inland and coasting trades are considerable. The former is principally conducted on the Menam and its branches in flat boats and bamboo raffe; but a large portion is likewise carried on by means of elephants, which are generally used for land carriage. The latter embraces a considerable traffic with the countries on the shores of the Straits of Malacca and Bay of Bengal, by which channels are imported oplum, cotton goods, and other commodities. The maritime commerce with foreign countries is almost wholly concentrated at Bankok, which, after Canton, is the greatest shipping port in Asia not settled by Europeans. The most important branch is that with China; the staple export consisting of black pepper, sugar, stick lac, sapan wood, cardamos, cotton-wool, eagle-wood, rice, hides, gamboge, and wood for furniture; and the importa, of coarse china-ware, teas, and raw and wrought silks, with a quantity of Chinese silver in ingots: in this trade are

employed about 35,000 tons of junks, which arrive in January and February, and leave in June and July. Considerable intercourse exists also with the ports of Cambodia and Cockin Chias; but the most extensive branch, after that with China, is conducted with Singapore, Malecca, Penang, Batavia, and other places in the Malayan Archipelago. In this trade the staple exports of Sion are sugar, sait, oil, and rice; to which may be added the minor articles of aick lac, irw pass, coarse earthenware, and lard. The returns are British and Indian piece-goods, opism, with a little glass-ware, and some British woollens from the European settlements, with commoditie suited for the Chinese markets, such as pepper, tin, dragon's blood, rattams, betches-de-mer, availows' nests, and Malayan camphor from the native ports. This trade is carried an almost entirely by means of junks, and has greatly increased of late years.

Almost every kind of merchandise, except sugar and pepper, is the subject of royal monopoly; and the Chinese are the only foreigners whose trade is upon a liberal footing. In 1822, Mr Crawfurd, as representing our Indian government, effected a commercial treaty with the King of Sians; after which, several British merchants attempted to settle in Bankok, but without secons. The Americans also obtained a treaty in 1836.

\*\*Measure\* and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*—The circulating medium is stated by Measure and Weights.\*\*—The fathom of 4 | \*\*Money\*\*.\*\*

Measures and Weights .- The fathom of 4 Measures and Weights.—The fathom of 4 cubits, or 8 spans, = 64 feet; 20 fathoms = 1 sen; and 100 sen = 1 yuta. The sen is also a square measure of 20 fathoms to the side. The ordinary measure is the catty = 23 lbs. avoirdupois, being double the Chinese catty. The pecul contains 50 catties, and is thus equal to the Chinese. In weighing rice and salt a large measure is used, consisting of 22 peculs to the former and 25 to the latter: rice is also measured by the backs 100 feet which are cuivalent to the by the basket, 100 of which are equivalent to the large measure above mentioned.

Money.—The circulating medium is stated by Mr Crawfurd (Embassy to Siess, \$c.), to consist only of silver and cowrise shells. The general coin is the bat or tical of 4 salungs, 8 fannes, M some phais, 32 phainungs, or 6400 cowrise. The tical weighs 236 troy grains, and is commonly valued at 28. 6d. sterling; but its standard is uncertain. The catty of 30 ticals, and the pecul of 100 catties, are used only to denote large sums.

SICCA, a weight for gold and silver in India = 1791 troy grains.

SICCA, a weight for gold and silver in India = 179½ troy grains. This was the weight of the ancient standard rupes of Hindostan, while the Mogul emperor we the sole sovereign, and which was thence denominated the sicca rupe. In course of time the standard, though professed to be followed, was gradually altered by the powers established is different parts of India; some being lighter, and others, as the Calcutta sicca rupes (weighing 19796 grains, of which 175-921 pure), heavier than the Mogul money. To remedy the continuous these arising, an ideal standard, called the current rupee as introduced, to which all others were to be compared before they were entered into accounts. 116 current rupees = 100 Calcutta size rupees. The East India Company's rupee, now the general standard, weighs 180 troy grains, or 1 loin, which is also the basis of the new system of weights. [INDIA.]

SICILY, the largest and most fertile island of the Mediterranean, forms, with the Neapolitan territory, from the south extremity of which it is separated by the Strait of Messina, the United Kingdom of the Two Sicilies. Area, 10,508 sq. miles. Population in 1842, about 2,100,000. The head of the political administration is a lieutenant-general, representing the king; but all important matters are referred to the Sicilian section of the council of state at Naples.

to the Sicilian section of the council of state at Naples.

The island, triangular in form, is traversed along its N. side by a chain of mountains, which gives off several branches to the S.; besides which, there are several detached groups, indusing the celebrated Etna, in height 10,872 feet, near the E. coast. There are some extensive plains: but, generally speaking, the island consists of hill and valley,—the whole watered by numerous small rivers. The climate is salubrious and delightful, except during the sirocco, and in some low and marshy tracts.

small rivers. The climate is salubrious and delightful, except during the sirocco, and in some low and marshy tracts.

The difference of elevation in Sicily, and its fertility and climate, naturally give great variety and excellence to its productions. Anciently it was styled the granary of Rome: but in moders times, sloth, ignorance, political dependence, and misgovernment, have brought its prosperity to a comparatively low ebb. Of late, however, some beneficial changes have taken place; in 18th and 1838 laws were passed for the abolition of the feudal system, and the emancipation of the peasantry; restrictions which existed to the exportation of corn have been removed; and, mor recently, funds have been raised for the formation of good roads.

The arable lands comprise 3,700,000 acres; vineyards, chiefly around Marsala, 115,000 acres; the remainder of the island is mostly waste. Agriculture is in an exceedingly rude state; but the crops raised, principally wheat, barley, and potatoes, with hemp, flax, and cotton, are notwithstanding abundant, though affording at present little surplus for export. The rearing of live-stock occupies even less attention than tillage. The vintage, except in some English establishments at Marsala is an object of little care; and the olive-oil is also of low quality from the same cause. The culture of sumach, however, is more attended to; and the fruits, especially orange and lemons, grow luxuriantly. The chief other vegetable products are detailed in the list of exports. The only mineral product of importance is sulphur, which is abundant in the central assouth districts. Manufactures are confined to a few establishments in the principal cities.

The exports mainly consist of raw produce. In 1839, the quantities and values of the principal cities.

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The exports mainly consist of raw produce. In 1839, the quantities of which a values of the principal cities.

The exports mainly co

perts were valued officially at £568,996, but they may be more correctly estimated at £1,000,000; many commodities, especially sugar and other tropical products, being snuggled in consequence of the high customs and tonuage duties. The shipping amounted in 1838 to 2250 vessels, 43,000 tens; employing nearly 25,000 men. [Sulphuna.]

Poers.—Palermo, the capital, is situated in a bay on the N. coast, in lat. 38° 8′ N., long. 13° 28′ E., in a fertile plain between two mountain ridges and the sea. Pop. 140,100. The harbour, which is at some distance, is formed by an artificial mole, which, however, does not protect it effectually. In 1839, according to Mr Magregor's Report on Sicily, the imports amounted to £366,100; and the exports to £36,510.

Messive the chief trading port lies on the N. E. coast, consequence Calebria, in lat. 38° 11′ N.

\*\*Messina\*, the chief trading port, lies on the N. E. coast, opposite Calabria, in lat. 38° 11' N., long. 18° 34' E. Pop. 85,000. The town rises in the form of a crescent on the W. side of the harbour, which is one of the best in the Mediterranean. In 1838, the imports amounted to £368,492.

\*\*Alicata, Catania, Cefalu, Girgenti, Marsala, Mazara, Sciacca, Syracuse, Trapani, Terra Nova, and Termini, are the chief other ports.

MEASURES, MONEY, REVENUE, &c.

or 96 inches = 1 braccio.

or so mense = 3-35 mp. mense; and 3 paim = 1 braccio.

The salm of land = 5½ Imp. acres.

The tonna, wine measure, of 4 barili, 8 quarture, or 160 quartucel, = 31-34 Imp. gallons: the pipe is 12 barrels, = 93-72 Imp. gallons.

The salms generale, corn measure, of 4 bisaccie, 16 tomoli, or 64 mondelli, = 11½ staja Leghorn measure, = 7-61 Imp. bushels; the salms grosses, similarly divided, = 14 staja, Leghorn measure, = 94-47 Imp. bushels.

The cantaro grosso of 100 rottoli grossi, each of 35 ounces, = 192-53 lbs. avoirdupols: the common cantar, or cantaro sottile, of 100 rottoli sottili, each of 30 ounces, = 175-03 lbs. avoirdupols; the pound of 12 ounces = 409 it roy grains; and 100 Sicilian lbs. of 12 ounces = 70-01 lbs. avoirdupols. The weight and fineness of the precious metals are expressed as in Naples.

precious metals are expressed as in Naples.

The Sicilian ship ton = 5 Sicilian salmes = 94 cubic French feet (pieds de Roi).

R. B.—In Messins, oil is sold by the caffiso,

Measures and Weights.—The canna of 8 palmi 1 braccio.

The sam of land = 5\(\frac{1}{4}\) Imp. acres.

The tonna, wine measure, of 4 barili, 8 quarres 19 barreis, = 3972 Imp. gallons.

The sama generale, corn measure, of 4 bispite 19 barreis, = 3972 Imp. gallons.

The sama generale, corn measure, of 4 bispite 19 barreis, = 6 frondil or 64 mondelli. - 11\(\frac{1}{4}\) at a fixed 10 grani; also in ducats of 100 grani; a

= £1.
The Sicilian dollar or scude of 2 florini, 12 tari, 24 carlini, 180 ponti, or 240 grani, is worth 3s. 11 id. sterling. The Sicilian tari and carlini are thus of only one-half the value of the same denominations in Naples.

Since 1818 the coinage of Sicily has been the same as that of Naples.

Bills on London are commonly drawn at 3 months date. No days of grace are allowed.

The Revenue, derived principally from a land-

tax of 129 per cent., a tax of 13 taris 12 grains per salma on the grinding of corn, and customs and navigation dues, amounts annually to about £1,000,000, gross. [NAPLES.]

SIERRA LEONE. [Nigrita.]
SILK (Du. Zyds. Fr. Sois. Ger. Seids. It. Seia. Por. & Sp. Seda. Rus.
Schelk), a soft shining filament, the product of several species of caterpillar, particularly the Bombyx mori or silkworm. This worm is about six or eight weeks in arriving at maturity, during which period it changes its skin four or five times; in arriving at maturity, during which period it changes its skin four or five times; and ceases to feed for a short time previous to each change. When full grown it eats no more; but, choosing a convenient place, begins to discharge viscid pulpy twin filaments from the double orifice of its nose, with which it instinctively envelops itself as a defence against living enemies and a change of temperature; and it continues this operation till it has spun an oval case or ball, in which it remains as a chrysalis for about fifteen days, at the close of which it perforates the end of the silken ball, and comes out a winged moth, to deposit its eggs for a fresh generation, and very soon after to die. Those who cultivate the worm for silk do not suffer it to reach this last stage, because the silken fibre would be cut into small pieces, by the opening at which the moth escapes. When the whole quantity of silk is formed, they destroy the chrysalis by means of heat.

Silk occurs in various forms. Cocoons, Knubs, or Husks, are the balls as formed

by the worm, about the size of a pigeon's egg, and of a golden-yellow colour. Raw silk, the state when simply wound off the cocoons into skeins or hanks, is in threads composed of several fibres, united by their natural gum. Waste silk is that part which is first wound off the cocoons in the operation of reeling; and such cocoons as being eaten through by the worm cannot be wound off by the reel, but are afterwards carded and spun; also of short ends arising from winding.

Raw silk, before it can be used in weaving, is made to take one of three forms: lst, Singles, the most simple process, consists in merely twisting the double thread projected from the twin orifice in the nose of the insect, in order to give more firmness to its texture: 2d, Tram, formed by twisting together, not very closely, two or more threads of raw silk; and this description most commonly forms the west or shoot of manufactured goods: 3d, Organzine, principally used in the warp, that is, to form the length of the web, is composed of two or more threads twisted separately, and afterwards combined together, the twist being then given in contrary directions. When thus prepared it is termed thrown silk.

The worms are fed with the leaves of the mulberry-tree; and they are reared

in a kind of nursery, called by the French a magnessière. Silk husbandry is extensively prosecuted in the south of Europe—in Italy, where the annual production is about 12,000,000 lbs., chiefly in the northern states, and in France; also in China, India, and Persia. It is likewise pursued on a smaller scale in many other countries possessing a soil and climate favourable to the growth of the mulberry.

The Indian silk produced from a worm and less necelliar to Bangal is inferior. The Indian silk, produced from a worm and leaf peculiar to Bengal, is inferior to that of France, Italy, and China, all produced from the Bombys meri, reared on the white mulberry.

About 5,000,000 lbs. raw, waste, and thrown silk are annually consumed in this country. It is imported chiefly from Bengal, and from Italy, either direct or through France; it is also brought in considerable quantities from China (where, next to tea, it is the great staple) and Turkey; and in smaller quantities from Holland, the United States, and other places. [Silk Manufactures.] SILK GUT, a hard, white, transparent thread, about a foot in length, made in China and Italy from the intestings of the silk worm and need for earliers.

SILK GUT, a hard, white, transparent thread, about a foot in length, made in China and Italy from the intestines of the silk worm, and used for angling.

SILK MANUFACTURE. This manufacture originated in China, from whence, according to the best credited accounts, it was carried to Constantinople by Persian missionaries in the reign of Justinian, A. D. 550. Its progress was at first slow, and for 600 years was confined to the Greek empire. In the 12th century, however, it was extended to Palermo in Sicily, and from thence by degrees into Italy, Spain, and eventually to France, in which it had effectually taken root prior to the reign of Francis I. Its early history in England is involved in obscurity; but the reign of Edward III. is commonly assigned as the period of its introduction into this country. It attained a certain extent in the 16th century, particularly in the days of Elizabeth, when a number of Flemish workmen settled in her dominion consequence of the persecutions of the Duke of Alva; and a further simulas in consequence of the persecutions of the Duke of Alva; and a further stimulus was given to it in 1685, by the repeal of the Edict of Nantes, and the removal in consequence of a number of French Protestant weavers to England. Numerous laws were passed for the protection and encouragement of the manufacturers; and in 1765, the importation of foreign silks was strictly prohibited. This law gave to the English manufacturers a monopoly of the home market, from which, in the then imperfect condition of the trade, they would have been driven by foreign competition; but it did not secure to them prosperity. By withdrawing a powe-ful incentive to economize the processes, silks continued a high-priced luxur, accessible only to the wealthier classes, and of course liable to all the caprices of accessible only to the wealthier classes, and of course liable to all the caprices of fashion; while the imposition of heavy taxes on the raw material, and the competition of the smuggler, tended farther to increase the evil. Under the combined influence of these causes the trade increased slowly; those who embarked in it were exposed to continued alternations of prosperity and distress; and down to 1824, the slik manufacture, notwithstanding all the protection it had received, could not be said to be firmly established. In that year, however, influenced by the suggestions of Mr Huskisson, a bold and enlightened policy was adopted by our government. The high duties of 4s. per lb. imposed upon raw silk, and of 14s. 8d. per lb. upon undyed thrown silk, were reduced; the former to 3d., and the latter to 7s. 6d. per lb.; and in 1829, to the rates of ld. and 3s. 6d. respectively. The prohibitory at of 1765 was also repealed, and a scale of duties adopted (equivalent to 30 per cent of 1765 was also repealed, and a scale of duties adopted (equivalent to 30 per cent. ad valorem), under which foreign manufactured silk goods might be imported after July 5, 1826. In the tariff of 1842, the duty on undyed thrown silk was fariher

reduced to ls. the lb.; but no alteration was made on the rates on manufactures.

The consequence of Mr Huskisson's reductions was a great and sudden increase of the silk-trade. The manufacturers at first suffered severely from foreign competition; but this evil was partial and temporary. Stimulated by that rivalry, such improvements were effected in the quality of our fabrics as rendered them equal, and in some cases superior, to the most beautiful productions of other countries. At the same time, by the reduction of the cost of the raw material, and by conducting the several processes upon a scale, and according to principle, admitting of great economy, British silks have not only been placed within the reach of the humbler classes, but in other markets have been brought into successful competition with those of foreign production.

As this country is entirely dependent upon foreign states for the supply of the raw material, the quantity of goods made must be proportional to the unmanufactured silk imported. In the 10 years preceding 1824, the quantity of raw and thrown silk used amounted to 19,409,020 lbs., being an average of 1,409,922 lbs. per annum; and in the 12 years following the change of system, the quantity used was 49,973,331 lbs., or 4,164,444 lbs. per annum, being an increase over the average of the former period of 114 per cent. (Porter's Progress of the Nation, § 2, ch. ii. p. 256.) It is further remarkable that, notwithstanding this increase, the importation of thrown silk has of late sensibly diminished. The spur of competition has led to the introduction of improved machinery into our throwing mills, the effect of which has been to lessen by more than one-half the cost of the process. Both branches of the manufacture have been thus prodigiously expanded; so that in every article of plain manufacture, and of what are called heavy goods, we have now little to suprepend from the free competition of our peighbours. we have now little to apprehend from the free competition of our neighbours; while in regard to mixed goods, composed partly of worsted or cotton and silk, we stand without a rival. It is chiefly in light and fancy articles, the work on which is proportionally greater with reference to their value than where work on which is proportionally greater with reference to their value than where a larger quantity of material is used, that the competition of foreigners, owing to their cheaper rate of labour, is successful. The Lyonese manufacturer is, besides, entitled to a preference for his fancy goods, as a reward for the superior taste and ingenuity displayed by him in the invention of patterns and the combination of colours. This superiority is owing chiefly to the gratuitous instruction which is afforded to the work-people in drawing and designing in a great school of arts at that city; but the increasing attention now paid to these subjects in this country, affords reason for hoping that, even in the fancy department, the British manufacturer will not be long behind his foreign competitors.

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affords reason for hoping that, even in the fancy department, the British manufacturer will not be long behind his foreign competitors.

The numerous abrics woven from silk may in general be classed under the head of Broad Silks, comprehending velvets, damasts, satins, levantines, ducapes, gros-de-naples, sarcenets, persians, gause, &c.; Crape: Handkerchiefs, embracing bandanas, barcelonas, and similar textures; Rhands: Hose and gloves; Mixed goods, comprehending bombaxines, poplins, lustres, shawls, and all the fabrics in which silk forms a component part. [See these different head.] Silk is, besides, used in the manufacture of a number of small articles.

A variety of processes are followed. In weaving plain goods, a simple loom is employed, which in construction does not materially differ from that used for other fabrics; but figure-weaving, or the art of producing various patterns in the cloth, is generally performed by a loom invented by M. Jacquard, an ingenious but unfortunate weaver of Lvoas. The Jacquard loom was introduced into this country; and as by its means the most beautiful products can be accomplished by men of ordinary skill, and with little more labour than that required for the plainest goods, it has entirely taken the place of every other method of figured silk weaving. Power-weaving is employed for the production of both broad silks and ribands; but owing to the delices of the texture of silk, it is not considered susceptible of much extension in any save common articles. It is prosecuted chiefly in factories in Cheshire, Lancashire, and Norfolk.

The principal seats of the manufacture in this country are,—for broad silks, Spitalfields, Manchester, Macclesfield, Glasgow, Palsey, and Dublin; for crapes, Norfolk, Suffolk, Essex, Midclesex, and Somerset; for handkerchiefs, Manchester, Macclesfield, Palsey, and Glasgow; for ribands, Coventry; for hosiery, Derby; and for mixed goods, Norwich, Manchester, Palsiey, and Dublin. The annual value of the manufacture is estimated at nearly £10,000,000

Progress of the Silk Trade of the United Kingdom from 1827 to 1840.

	1827.	1830.	1835.	1840.
French or European silks (exclusive of			1	
lace and millinery) entered for home consumption	115,278	126,370	160,840	243,246
India silks: Bandanas, romals, &c., do.,		1		
pieces,  Crape, shawls, scarfs, gown	55,183	77,953	162,827	100,838
pieces, &c., doNo.	24,200	17,620	9,740	. 463
Raw and waste silk, do	18,150 3,759,138	2,978 4,256,982	1,813 5,406,846	1,990 4,531,115
Thrown silk, do	454,015	436,535	251,370	288,147
British silk manufactures exported: de-				
clared value	236,344	578,048	973,786	792,648

The exports of British silks are chiefly to the United States and the Colonies; they are also shipped to S. America, Germany, Belgium, and even India and France; to which last, goods to the amount of about £80,000 are now sent annually.

The duty on thrown silk is drawn back on the exportation of the goods into which it is converted —3 & 4 Wm. IV. c. 58, §§ 9, 10, and 11. (This drawback repealed by 5 & 6 Vict. c. 47, §56.)

For further information, we must refer to the volume "Bilk Manufacture" of Dr Lardner's Cabinet Cyclopiedia, and to Dr Ure's Dictionary of Arts, Manufactures, &c.

SILVER (Fr. Argent. Du. Zilver. Ger. Silber. It. Argento. Por. Prata. Rus. Serebro. Sp. Plata. Per. Nokra), a metal of a beautiful white colour and

great lustre. Sp. gr. 10.5. In malleability and ductility it exceeds all metals except gold. It may be extended into leaves not exceeding 1-10,000th of an inch in thickness, and drawn into wire finer than a human hair. Fusing point, 1873.

Fahrenheit. Silver is one of the metals which have been longest known; and its uses are numerous and important. Alloyed with copper, it is employed throughout the world for coins, and in the manufacture of a variety of articles of house furniture and ornament, for which purpose it is well adapted by its great unalterability. In the arts it is extensively used, particularly for silvering or plating other metals. The oxide of silver is used for colouring porcelain. The nitrate of silver is the strongest and most manageable caustic known in surgery.

Silver occurs in the metallic or native state in fine filaments, disseminated through rocks, but chiefly in veins in primitive and secondary mountains. It also cours in combination with other metals, and with sulphur. The great source of supply is Mexico; but considerable quantities are also obtained in Peru, and other parts

is Mexico; but considerable quantities are also obtained in Peru, and other parts of South America, Russia, Austria, and Norway. In England it is found in small quantities in the lead mines. [BULLION. COIN. PLATE.]

SIMARUBA, the tough, fibrous, bitter bark of the Quassia Simaruba. It is imported in bales from the W. Indies; and its infusion is used as a tonic.

SINGAPORE, a small island at the eastern extremity of the Strait of Malacca, the site of a flourishing British settlement. Length, 25 miles; breadth, 15; area, 270 sq. miles. The town is situate in lat. 1° 17′N., and long. 103° 51′ E. Population, 35,000, mostly Chinese and Malays. The island belongs to the East India Company.

sq. miles. The town is situate in lat. 1° 17′ N., and long. 103° 51′ E. Population, 35,000, mostly Chinese and Malays. The island belongs to the East India Cempay. This settlement was projected by \$ir Stamford Raffles in 1818 as an emportum for the commerce of the Eastern Islands,—the British intercourse with which had materially suffered by the restoration of Java to the Dutch at the close of the war. The island was purchased from the Prisces of Schore in 1819, and its sovereignty confirmed to Great Britain in 1825, by a convention with these princes and the King of Holland. Its climate is highly salubrious, being freshened with sa breezes. The rainy months are the coldest, namely, December and January; and the driest months, April and May, the hottest. Being, however, not above 30 miles from the equator, there is little variety in the seasons, and Fahrenheit ranges only from about 70° to 30°. Fruits, eastedner gambier, and a few spices, are the only vegetable productions of the island deserving of notice; and the preparation of pearl asgo and iron implements by the Chinese are almost the sole manufactures. Singapore derives its importance solely from being an entrepôt for the commerce betwee Eastern and Western Asia, and also between the laster and Europe. For this it is admirably suited by its geographical position, being in the direct track of vessels going betwit the Indian ad Chinese seas, and in the immediate vicinity of the Malay peninsula and the richest of the Indian ad Chinese seas, and in the immediate vicinity of the Malay peninsula and the richest of the Indian ad Chinese seas, and in the immediate vicinity of the Malay peninsula and the richest of the Indian ad chinese seas, and in the immediate vicinity of the Malay peninsula and the richest of the Indian ad chinese seas, and in the immediate vicinity of the Malay peninsula and the richest of the Indian and very few years it became, next to Batavia, the greatest port in the Eastern Archipelago. The town is situate on a salt creek near the W. par

the European, Indian, and American vessels, the Bingapore is considerably upwards of 200,000 tons.

## MEASURES, MONEY, &c.

Measures and Weights.—The covid, chimeasure, = 18 Imp. inches. The gantang of 2 bamboos, by which liquids, grain, and fruit, are sometimes sold, = 12 English gallon, or 1.04 Imp. gallon. The common weight is the Chinese report of 100 catties, or 1600 testies, = 133, lbs. Imp. gallon. The common weight is the Chinese pecul of 100 catties, or 1600 tasks, = 133\footnote{1}, lbs. avoirdupois. Balt, rice (from Siam and the Malayan archipelago), and sago, are sold by the koyan of 40 peculs. Bengal rice and corn are sold by the bag containing 2 Bengal maunds, or 164\footnote{1}, lbs. avoirdupois. Piece goods are sold by

the corge or score. The gold and silver weight is the buncal, which weights 2 dollars, or 232 trog grains. British measures and weights are gene-rally employed in the sale of European commodities

Money.—Accounts are stated in Spanish de-lars divided into 100 cents; also in rupees, as-nas, and pice, as in India. Bills are commonly drawn on London at 6 months' sight; and on Calcutta, Bombay, Madras, Batavia, and Cas-ton, at 30 days' sight.

SINKING FUND. [Interest (Compound) and Annuities.] SIZE, a gelatinous substance, obtained from parchment shavings, fish skin, and

several animal membranes. It is less adhesive than glue; and is used by bookbinders, paper-hangers, and painters. Sometimes it is mixed with flour and gum. SKATE on RAY, a flat fish (Raia), of a rhomboidal form, with a long narrow tail. Eight or nine distinct species frequent the British coasts.

As food, the slate is held in very different degrees of estimation in different places. In London, particularly, large quantities are consumed, and the flesh is considered delicate and well flavoured; but in some parts of the coast it is seldom devoted to any purpose beyond that of baiting pots for estebing crabs and lobsters. Skate are in the best condition for the table during autumn and wister. In spring, and in the early part of summer, they are usually maturing eggs or young; and their flesh is then soft and woolly. The French are great consumers of skate.

SKINS (Fr. Peaus. Ger. Fells. It. Pells. Por. Pelles. Sp. Pieles), as distinguished in commerce from Hunes, are those—such as calf coat kid, and lamb

tinguished in commerce from Hiddes, are those—such as calf, goat, kid, and lamb skins—which, when prepared, are used in bookbinding, glove-making, and other lighter descriptions of leather-work. Calf and kip skins are largely imported from Russia and Germany. Kip is a term used in trade to distinguish heifer-skins, or such as are between the ox and cow hide and the calf-skin. Goat-skins are brought chiefly from Morocco and other parts of Barbary, Cape of Good Hope, India, France, and Germany. Kid-skins are extensively imported for the glove-manufacture, both in a dressed and undressed state; the former solely from France, the latter mostly from Italy and India. Lamb-skins are brought in considerable numbers—from 1,500,000 to 2,000,000 annually—from Italy and the adjoining islands. The chief ther kinds which enter into our import-trade are deer-skins from the United States, and seal-skins from British America. [Fur Trade.]

SLATE (Fr. Ardoise. Ger. Schiefer), a laminated stony substance, of which there are many kinds; though the only one of commercial importance is clay-slate, employed for roofing. It is also used in large slabs to form cisterns, for shelves in dairies, for paying the floors of cellars and warehouses, and for other purposes for which its strength, durability, coolness, and the ease with which it can be cleaned, owing to its non-absorbing property, adapt it: some fine varieties, rubbed amooth with sand, are likewise employed as a writing material, forming the well-known school-slate. The principal slate-quarries in Britain are in Wales, Cumberland, and Scotland; the most extensive being in Carmarthen, near Bangor, and

at Easdale and Ballachulish in Argyllshire.

The chief other kinds are, *Polishing-slate*, a light brittle substance of a creamyellow colour, found at Zwickau in Saxony, Bilin in Bohemia, and Auvergne; and Drawing-slate, of a grayish-black colour, used for crayons, the best kinds of which are found in Spain, Italy, and France.

SLAVE-TRADE. "The principle of co-operation," according to Mr Wakefield,

explains the origin of slavery, the abolition of slavery in some countries, and the steady progress which slavery is making in others." "All nations, or nearly all, have undergone the state of slavery, sometimes making slaves of the people of the country, sometimes obtaining slaves by means either of purchase from other nations, or of war; and it is equally remarkable, that wherever population has inatoms, or of war; and it is equally remarkable, that wherever population has in-creased so as to render land scarce, so as to provide for the combination of free labour, slavery has either assumed a very mild form, or has been wholly abolished. It is also remarkable, that slavery was revived in America by nations which had lately abolished it in Europe. Bodies of emigrants from Spain, England, and other European countries, settled in America, and took possession in every case of such a quantity of land, that there was enough, and more than enough, for all the settlers. With such abundance of land that every one could readily obtain a piece for himself, there would have been little combination of labour amongst these people, if they had not obtained slaves who might be compelled to help each other. All of these bodies of settlers did obtain slaves of one sort or other; either red men, the natives of the country, or black men purchased in Africa, or criminals transported from Europe, or Europeans, not criminals, who were kidnapped and sold like the black natives of Africa." (Edition of the Wealth of Nations by

the Author of England and America, vol. i. p. 45-47.)

The practice of purchasing African negroes for the purpose of employing them in the mines and plantations of America, was begun by the Portuguese in 1503, and it gradually increased with the extension of European settlements in the New World. In course of time, the atrocities with which it was attended attracted the notice of philanthropists; and in 1788 they were brought before the House of Commons by Mr Wilberforce; through whose exertions, aided as they were by several of the most eminent statesmen of the day, and supported throughout the kingdom by the powerful agitation of Thomas Clarkson, Zachary Macaulay, and whose share share were proposed. others, chiefly members of the Society of Friends, an act was passed, March 25,

1807, prohibiting slave-trading in the British colonies from and after January 1,

1807, prohibiting slave-trading in the British colonies from and after Jannary 1, 1808. This statute, however, merely subjected offenders to pocuniary penalties; and it is only since 1811, when, by Mr Brougham's exertions, slave-trading was enacted to be felony, that it has entirely ceased in our colonies.

At the close of the war (1814-15), the British government endeavoured to obtain the concurrence of foreign powers in the abolition; and eventually the whole of them passed laws prohibiting the traffic. They all likewise agreed to a mutual right of search, except the United States; though this power was the first to prohibit the importation of negroes.

The exertions of the abolitionists in Britain were then directed with augmented energy against the existence of slavery itself; which at length was abolished throughout the colonies by the statute 3 & 4 Wm. IV. c. 73, which enacted, that was August 1, 1834, the slaves then existing were to become apprenticed labourers:

on August 1, 1834, the slaves then existing were to become apprenticed labourers; the term of their apprenticeship being fixed to expire partly on August 1, 1838, and partly on August 1, 1840, when they were to become altogether free. To attain this mighty object, there was voted to the planters, as compensation, the sum of £20,000,000; which was distributed as follow.

	Average Value of a Slave from 1822 to 1830.	Number of Sheen.	R-latice Value of the Slaves.	Share of the L_89,000,000 to each Colony.
Bermuda Bahamas Jamaisa Honduras Virgin Islands Antigua Moniserral Nevis Sc Christophers Dominica Barbadoes Grenada St Vincents Tobago St Lucia Trinidad British Guiana Cape of Good Hope Mauritius	105 4 52	4,203 9,705 311,692 1,192 29,537 6,355 8,722 29,537 23,536 22,907 23,536 22,907 23,536 24,915 33,43 24,915 34,915 36,613	114,527 7 6 114,527 7 6 1290,573 15 33 13,951,139 2 3 250,844 0 0 165,143 9 2 964,198 8 10; 234,465 8 0; 341,693 6 7 1 624,715 2 0 3,887,975 2 0 1,395,684 16 0 1,341,491 13 4 239,541 6 2; 29,894,194 16 2; 29,894,194 13 4 2,382,653 18 06 9,729,047 13 5; 2,894,234 7 9 4,783,183 15 3	128,340 7 544 6,161,927 5 1045 101,958 19 71-2 72,940 8 52,7 425,866 7 04-1 103,588 18 5 3 151,007 2 1143 331,630 10 748 275,923 12 843 1,721,345 19 7 % 516,444 17 7 % 516,525 18 18 919 234,064 4 1125 335,627 15 114-1 1,039,119 1 3/1 4,297,117 10 69-9 1,247,401 0 72-7 2,112,632 10 111-9 Defauent Institute 10
		780,993	140,281,738 15 10	20,000,000 0 0

Besides Great Britain, the northern states of the N. American Union, and the Spanish American republics, have emancipated their negroes; but slavery still exists in most other parts of the western hemisphere. According to the latest accounts, the number of slaves in the southern states of the N. American Union is 2,500,000; in Brazil, 3,000,000; and in Cuba, Puerto Rico, and other places, 520,000; in all which there is of course still an extensive traffic.

In addition to this internal trade, however, negroes are extensively imported into Brazil, Cuba, and other places, notwithstanding the treaties to the contrary, and the maintenance by Britain of cruisers for the purpose of securing their fulfilment. This illicit trade is chiefly followed on the African coast, between the Niger and Angola; and its extent shows that it must be connived at by the local authorities of those states, or that they are unable to prevent it. It is further to be regretted, that, since the slave-trade has been declared illegal, the sufferings of the negroes have been greatly increased, owing to its being necessary to coop them up in small compass in their passage across the Atlantic, the better to avoid the British cruisers, while a pursuit by the latter often leads to their being thrown overboard. The loss of life in the middle passage is supposed to average one-fourth of the cargo; which is exclusive of that produced by the wars among the African tribes, in order to procure captives for the slavers, and by the "sessoning" of the negroes after their reaching the American main or the West Indies. The commodities given in exchange for the slaves in Africa consist chiefly of coarse arms and gunpowder, imported into Brazil and other places expressly for this infamous traffic from England and Belgium, the common cotton fabrics well known in the British manufacturing districts under the name of "coast goods," and the other articles peculiar to the African trade detailed under the head NIGRITIA.

The shipping craft employed is chiefly of the build of the United States. The negroes seized on board slave-vessels by the English cruisers are, we may add,

generally carried to the British settlement of Sierra Leone.

In addition to the trade in slaves on the western coast of Africa, there is a pe riodical exportation of them by caravans from Soudan to the Barbary States and to Egypt. Many of these, according to Dr Bowring (Report on Egypt, p. 87), are boys who have been cruelly mutilated at Kordofan for employment in the harems. There is also a considerable slave-trade carried on by the subjects of the Sultan of Muscat from Zanzibar, as well as by the Portuguese from Mozambique, for the supply of various parts of the East.

For further information respecting the slave-trade, we must refer to the works of T. Clarkson, Mr Stephen, Sir T. Fowell Buxton, and others exclusively devoted to the subject. The numerous conventions on the subject between Great Britain and other powers will be found in Mr Hertslet's Collection of Treaties.

SLIP, a term applied to a place with a gradual slope on the banks of a water, suited for shipbuilding; also to an ingenious apparatus, invented and patented by the late Mr Thomas Morton of Leith, for hauling vessels up to be repaired.

the late Mr Thomas Morton of Leith, for hauling vessels up to be repaired.

Morton's Patent Slip is a cheap substitute for dry docks, where it has not been deemed expedient or practicable to construct them. A vessel, on being placed in it, is in a similar situation to one upon a building slip; and a ship may be hauled up, have her bottom inspected, and even get a trifling repair, and be launched, in the same tide. A vessel is hauled up at the rate of ½ to 5 feet per minute, by 6 men to every 100 tons. The whole cost of a slip, with an iron capstan-wheel purchase, &c., capable of containing at least two vessels (but exclusive of expense of laying down), as, for those of 100 tons, laying-ways 220 feet long, £400; for those of 200 tons, ways 220 feet, £450; and so on according to dimension. The apparatus is portable, and possesses to the advantages, as explained in the Edinburgh Encyclopædia, article Slip, and Rickman's Life of Telford, pp. 134, 336. Morton slips are now in operation in almost all our principal ports, as well as as Calcutta, Quebec, Marseilles, Odessa, Philadelphia, and other places abroad.

SLOOP, a vessel with one mast, like a cutter, but having a jib-stay.

SMALT (Ger. Schmalz), called also azure or powder blue, is a vitreous substance, procured by roasting zaffre and potashes, or by fusing cobalt ore, flints,
and potashes. In either way a blue glass is formed, which is afterwards pulverand state and loved for religing the valley that of writing paper and lines. ized. Smalt is employed for relieving the yellow tint of writing-paper and linen, staining glass, porcelain, and earthenware, and for giving a blueish colour to starch.

It is manufactured in Norway and Germany; from whence about 120,000 lbs. are annually imported into the United Kingdom.

SMELT on SPIRLING, a small fish (Osmerus eperlanus, Cuv.) of the salmon kind, plentiful on the E. and W. coasts of Britain; length about seven inches. It ascends the rivers in August, and, after spawning in March or April, returns to the sea. The Medway smelts have a high reputation. The smelt is commonly in great request from its delicacy and flavour: the peculiar cucumber-like smell of

this fish is well known.

SMUGGLING, contraband trading, or importing goods without paying duty. This is a practice which can only be stopped by a moderate tariff. When duties are excessive, experience has shown that an illegal traffic will be created, which no power or ingenuity can put down. At present, owing to injudicious fiscal regula-tions, smuggling is carried on to a greater or less extent in almost all countries. In our own it prevails chiefly in reference to the trade with France, owing to its proximity, and the high duties exacted on many of its productions; and it appears, from the Report of the Import Duties Committee, 1840, that it has been so completely reduced to a system, as to be the subject of regular charges. These, according to Mr Macgregor's evidence, are 9 per cent. upon certain qualities of silk and fine goods; while for 10 and 12 per cent. all but the heavy goods can be insured into this country (p. 13). This report likewise explains that the high protective duty on French goods, while it promotes and encourages smuggling, and consequently interferes with the revenue, does not at all secure employment to the protected manufacturers in this country; for, adds Mr Macgregor, "it is a truism which experience has proved in every country in Europa, that the mement the duty which experience has proved in every country in Europe, that the moment the duty is higher than the premium for smuggling, it ceases to be protective." (Ibid.) The weight of these reasons was felt in framing the tariff of 1842, in which many of the former duties were lowered; and a reduction of the excessive rates still maintained on brandy and some other articles only awaits, we believe, the conclusion of a commercial treaty with France.

But the abolition of smuggling by wise and moderate legislation is desirable on gher grounds. The moral influence of the law is impaired when it first tempts higher grounds. The moral influence of the law is impaired which is moral to its own violation, and then punishes; for a sympathy is thereby created in favour of the breakers of it. In Spain, into which, from oppressive duties, immense

quantities of merchandise are smuggled by way of Gibraltar and Portugal, no one is more popular or more interesting than the bold contrabandists. Multiplied evils beside flow from the bribery and corruption generated by extravagant duties. On these grounds, there are probably few reforms to which the friends of order in all countries could be more usefully directed than in establishing such fiscal regulations

as should preserve illicit trade at a minimum.

In the United Kingdom, the direct cost of protecting the customs revenue, by means of a preventive guard and cruisers, is about £500,000, which is exclusive of the charges for custom-house officials. A few cruisers are also maintained as account of the excise revenue, besides an expensive revenue police in Ireland. The chief existing act for the suppression of smuggling is 3 & 4 Wm. IV. c. 53.

chief existing act for the suppression of an Vessels and boats belonging in the whole or in part to British subjects, having false bulkheads, false bows, double sides or bottoms, or any secret place adapted for concealing goods, or having any hole, pipe, or other device, adapted for run-ning goods, are forfeited, with all guns, furni-ture, ammunition, tackie, and apparel; and all foreign vessels or boats, not square-rigged, coming to or arriving at any port of the United Kingdom, having on board goods liable to the payment of duties or prohibited, concealed in false bulkheads, bows, double sides or bottoms, or any secret place, are forfeited, 3 & 4 Wm. IV. c. 33, § 14. c. 53, § 14.

c. 53, § 14.

If goods subject to any duty or restriction, or prohibited, be concealed in any manner on board any vessel, all such goods, and all other goods packed with them, are forfeited (§ 15).

Vessela of British ownership, not square-rigged or propelled by steam, and all such vessels, whether propelled by steam or otherwise, of less burden than 200 tons, of which the length is to the breadth in a greater proportion than 3 feet 6 inches to 1 foot, and all such last-mentioned reseals carrying arms, and all vessels of more vessels carrying arms, and all vessels of more than 200 tons burden, armed with more than 2 carriage guns of a calibre exceeding 4 lbs., and with more than 2 muskets for every 10 men, with more than 2 muskets for every 10 men, and all boats of such ownership, found within 100 leagues of the coast, are forfeited, unless the owners have obtained a license from the Commissioners of Customs (§ 16). [But by 5 & 6 Vict. c. 47, §§ 32 and 33, the provision as to vessels under 300 tons is, where the measurement is made by 5 & 6 Wm. IV. c. 56, to apply to vessels under 170 tons.]

Every vessel of such ownership, or whereof one-half of the crew are British subjects, is restricted in its men (officers and boys included) to the following proportions: viz., if of 30 tons or

restricted in its men (officers and boys included) to the following proportions: viz., if of 30 tons or under, and above 5 tons, 4 men; if of 60 tons or under, and above 80, 5 men; if of 80 tons or under, and above 80, 7 men; and above that tonnage, 1 man for every 15 tons additional. In a lugger, the following are the proportions: if of 30 tons or under, 8 men; if of 60 tons or under, and above 80, 9 men; if of 60 tons or under, and above 60, 11 men; if of 80 tons or under, and above 60, 11 men; if of 80 tons or under, and above 80, 12 men; if of 80 tons or under, and above 80, 12 men; if of 80 tons or under, and above 80, 12 men; if of 80 tons or under, and above 80, 12 men; if of 80 tons or under, and above 80, 12 men; if of 80 tons or under, and above 80, 12 men; if of 80 tons or under, and above 80, 12 men; and if above 100 tons, 1 man for every 10 tons additional. A vessel in which these restrictions are exceeded, found man for every 10 tons additional. A vessel in which these restrictions are exceeded, found within 100 leagues of the coast, is forfeited, unless especially licensed by the commissioners (3 & 4 Wm. IV. c. 53, § 17).

Boats solely employed in the fisheries, and boats belonging to square-rigged merchant vessels, and life-boats or tow-boats belonging to licensed with the coast of the

pilots, and boats used solely in rivers or inland

SNOW, a vessel rigged in the same manner as a brig, except that the mainsail

is attached to a small mast abaft and very near the mainmast.

SNUFF (Fr. Tahac en poudre. Ger. Schnupftaback). [Tobacco.]

SOAP (Du. Zeep. Fr. Savon. Ger. Seife. It. Sapone. Por. Sabao. Rus. Mulo. Sp. Jabon), a detergent compound, made by uniting a fatty or oily body

SOA

muggling is 3 & 4 Wm. IV. c. 53.

Inavigation, and in fishing on the coasts of the North and West Highlands of Scotland, and of Ireland, are not included in the above provisions (§ 23). [By 6 & 7 Wm. IV. c. 60, § 8, Sommer are not required for vessels solely engaged in fishing on the coasts of Scotland.]

If goods liable to the payment of duties be makipped from any vessel or boat (the duties at being first paid or secured), or if any goods, warehoused in the United Kingdom, for home consumption or exportation, be clandestinely removed, all such goods are forfeited, together with all cattle, carriages, and other things, used in the removal (3 & 4 Wm. IV. c. 53, § 29). Persons making collusive seizures, or making arrangements is restore goods seized, or taking bribes, farish £500 for each offence, and are rendered incapable of serving in any government-office, etformilitary; and any person attempting to selve them to any such dereliction of duty, fechis £300 (§ 53).

Every person concerned in the ambients. £900 (§ 33).

£200 (§ 33).

Every person concerned in the unshipping of prohibited or uncustomed goods, or knowley harbouring, or suffering to be harboured, so goods or goods illegally removed from the warhouse; and every person to whose hands sy such uncustomed or prohibited goods may knowingly come, or who may be in anywise concerned in their illegal removal from the warehouse, for feits either treble value thereof, or £100, at the election of the commissioners (§ 44).

Every person who insures or undertakts to

Every person who insures or undertakes to deliver uncustomed or prohibited goods, or who in pursuance of such insurance or otherwise, delivers such goods, and every aider or abettor, for every such offence forfeits £5(n), over and above any other penalty to which by law he may be liable; and every person agreeing to pay for such insurance or conveyance, or receiving or taking such goods into his custody, or affering the conveyance of the custody, or affering taking such goods into his custody, or suffering them to be so received, suffers a like penalty [46]. If any person offer for sale goods under present that they are prohibited, or have been mashipped and run on shore without payment of duties, such goods (although neither liable to duties not prohibited) are furfeited, and the person foreist the treble value, or £[100, at the election of the commissioners [5 47].

When goods are seized, and any dispute arises whether the duties have been paid, or they have been lawfully imported, or concerning the place whence they are brought, the proof lies on the

whence they are brought, the proof lies on to owner, and not on the officer seizing (§ 114).

owner, and not on the omeer seizing (§ 114).

Prosecutions before the superior courts meet
be brought within 3 years after the cases of
action, and those before justices within 6 months
(§ 120). But where a person has escaped from
custody, information may be laid before justions
after the 6 months (§ 121).

with the alkalies soda or potash; the union of soda forming hard, and of potash soft soap. Of the former, the principal qualities manufactured in Britain are,—solite soap, composed chiefly of tallow and soda, but, for some purposes, of olive-oil and soda; yellow soap, made of tallow, rosin, and soda, adding occasionally a little palm-oil; mottled soap, formed of tallow, kitchen stuff, and soda,—its peculiar liar appearance being communicated by dispersing the lees through it towards the end of the operation; brown soap, made from palm-oil, rosin, and soda. Soft soap consists usually of potash and oil; the latter being generally fish oil, but occasionally linseed oil and cocoa-nut oil. Besides the above, there are a variety of toilet scaps, hard as well as soft, in the preparation of which perfumes and other ingre-

sionally linseed oil and cocoa-nut oil. Besides the above, there are a variety of toilet soaps, hard as well as soft, in the preparation of which perfumes and other ingredients are employed.

In Britain, where the soap manufacture is of great importance, the hard kind is made chiefly at Liverpool and London, but in considerable quantities also at Runcorn, Bristol, Brentford, Hull, Bromagrove, Plymouth, and Smethwick, and at Glasgow and Leith in Scottand; the soft kind is made principally at Liverpool, Glasgow, and Bradford; and a kind call silicated soap is likewise extensively manufactured at Liverpool. From the excise returns, it appears that there were made, in 1841, in England, 144,712,533 lbs. hard, 9,788,851 lbs. soft, and 3,921,862 lbs. silicated; in Scottand, 10,708,464 lbs. hard, and 4,536,303 lbs. soft; making in all 189,663 lbs. thich is an increase of about 30 per cent. since 1832. An allowance or drawback of duty is made on the soap send in the woollen, silk, flax, and cotton manufactures, which, in 1841, was granted on 10,199,160 lbs. hard, and 9,090,184 lbs. soft; the allowances amounting to £78,112. In the same year, the net amount yielded by the soap-duty to the public revenue was £815,664.

In Ireland, where soap is not subject to excise-duty, the manufacture is carried on chiefly at Bedfast, Londonderry, Limerick, and Cork; but the quantity made is insufficient for the consumption; and, in 1841, 9,818,769 lbs. hard, and 242,738 lbs. soft, were imported from Britain, the duty on which was drawn back on shipment. The exemption of Ireland from duty leads to fraudulent practices both there and in Britain, into which Irish soap is said to be largely sunggled.

The excise duty on soap was first imposed in Britain in 1711, when it was fixed at 10 per lb. twas raised in 1713 to 14d, per lb.; and again, in 1798, when hard and soft soap were first distinguished, the former being rated at 24d., and the latter at 14d, per lb. In 1816, that on hard soap, and id. per lb. on soft. In 1839, the number of soa

SODA (Fr. Hydrate de soude. Ger. Aetsnatron), an alkaline substance, the protoxide of sodium of chemists, is found native in mineral seams or crusts in Egypt, in which it is called natron; but in this country it is commonly obtained pure by boiling a solution of the carbonate with half its weight of quick-lime. In its original state it is of grown colour fracture vitrous, but by the addition of the carbonate with half its weight of quick-lime. In its original state it is of grown colour fracture vitrous, but by the addition of the carbonate with a solution of the carbonate with a solutio ginal state it is of a gray colour, fracture vitreous; but by the addition of water it becomes white, crystalline, and volatile, and is then the substance commonly called pure or caustic soda, but more properly the hydrate. Soda is very seldom used in a separate state. In commerce it generally occurs as a carbonate, either

used in a separate state. In commerce it generally occurs as a caroonace, entire pure, or in the impure forms of Barilla and Kelp.

Soba, Carbonatz or (Ger. Kohlenaures nutron), commonly called soda, is found native near Tripoll, from whence it is exported under the name of trona; also in soda lakes in Hungary and Venesucka. But the British market is wholly supplied with carbonate, either in the impure forms of barilla and kelp, as just noticed, or, as has been chiefly the case since the reduction of the salt-duty, by that prepared from the sulphate of soda. The latter is now largely manufactured at a very cheap rate, and of extreme purity; and Mr. Brande states, that in many of the arts it has been substituted for potash. Carbonate of soda is strongly alkaline in taste, and it changes vegetable blues to green. It is soluble in less than its weight of boiling water, and twice its weight of cold. When exposed to the air it efforesce.

arts it has been substituted for potash. Carbonate of soda is strongly alkaline in taste, and it changes vegetable blues to green. It is soluble in less than its weight of boiling water, and twice its weight of cold. When exposed to the air it efficiences.

Soda, BULPHATE or, called also Glauber's salt, is abundantly produced in the manufacture of muriatic acid, and of chlorine by the action of sulphuric acid upon common salt. Large supplies are furnished by the manufacturers of bleaching-powder. It is also a natural product, and occurs in many mineral waters. Bulphate of soda crystallizes from its aqueous solution in large prisms, transparent, and efflorescent when exposed to air; its taste is saline and somewhat bitter; and it is soluble in rather less than three times its weight of cold water. It is often made expressly for the production of soda and the carbonate.

The carbonate of soda is an article of the greatest importance in the soan, class, and other ma-

The carbonate of soda is an article of the greatest importance in the soap, glass, and other ma-nufactures. Both it and the sulphate are likewise employed in medicine. They are extensively manufactured in the United Kingdom: and besides the demand for home consumption, consider-able quantities are sent to the United States and other places.

SOLE, a species of flounder (Solea vulgaris), common on the British coasts: those of the S. and W. are much larger, and considered otherwise superior to those

of the N. and E. The principal fishing ground is along the S. coast from Sussex to Devonshire, particularly at Brixham and Torbay. Solos are in season from May till November.

SOUND, a strait between Sweden and the Danish island of Zealand, which soft ND, a strait between Sweden and the Danish Island of Zealand, which forms the principal channel of communication betwirk the North Sea and the Baltic. A toll or tribute, called the "Sound dues," is levied by the King of Denmark on all merchant-ressels passing this strait, or the two Belts, at the town of Elsineur, situated on the W. side of the narrowest part of the Sound, about 20 miles N. from

all merchant-vessels passing this strait, or the two Belts, as the town of Elsineer, situated on the W. side of the narrowest part of the Sound, about 20 miles N. from Copenhagen, and at which they are required to anchor while effecting a clearance. The dues are levied on both foreign and Danish vessels, according to a fixed tariff. It is adjusted chiefly according to the quantities of the goods; and amounted formerly to from 3-th to 1 and 1-th per cent. on their value; but by a treaty between Great Britain and Demanri, encluded in 1841, a new tariff has been agreed to, in which there are several important modifications, and the dues on the cargoes of British vessels (even when shipped at ports not British) may be now reckosed at about 1 per cent. ad resloves, which indeed is the rate fixed for cottes maximatures, spices, and non-enumerated articles. Besides the Sound toll, there are levied light dues, at the rate of 44 specie dollars per vessel (above 40 tons) when laden, and 24 specie dollars when in ballast, each time they are passing the Bound or Belts; also a variety of small fess. The duties, light-money, and other exactions, are levied in specie rixdollars of 48 stivers; rechoning the specie rixdollar at the rate of \$4 to the Cologne mark weight of fine allver, which makes its value about 4s. 5d. sterling. It is, however, understood that the notes insued by the Danish National Bank are to be received in payment at the current exchange.

The revenue derived by Bennarak from the Sound toll amounts to nearly £200,000 per amaun. The dues, though levied for the ostensible purpose of maintaining lighthouses on the coast, appear to have originated in an ancient claim by the Danes to the exclusive privilege of marigains the Baltic, as the Genoces did the Black Sea. They have been the origin of many quarris, and cost more money than, if sunk at a very low interest, would have produced a much higher revusa. Betwix 1 3:8 a 'd 1659, they caused continual disturbance, leading, on two occasions, to the burning of Cope

in some parts only about 4000 feet wide, is extremely nazarrooms, and on 132° to 141° E. long. SULTH AUSTRALIA, a British colony extending from 132° to 141° E. long. and from the S. coast, including the adjacent islands, northwards to the Tropic of Capricorn. Area, 300,000 sq. miles. Public affairs are administered by a governor appointed by the crown, but a local constitution may be framed when the population shall amount to 50,000.

tion shall amount to 30,000.

The coast of this part of Australia, discovered by Flinders in 1802, was first regularly settled in 1805, when the capital, Additide, was founded in lat. 34° 57° S., long. 138° 43° E. to the E. of Gul St Vincent, and distant 6 miles from a creek affording good accommodation for shipping. Little is known recarding the interior, which, however, appears generally to resemble New Sorra is known recarding the interior, which, however, appears generally to resemble Naw Sorm Wales, in being adapted rather for pasture than for cultivation. By the act of constitution, it is to be governed only by laws expressly enacted for it; is in no case to be employed as a convict settlement; and no public lands to become private property, except by purchase at a fixed minimum price, or as much above it as may be determined by auction. "The whole of the purchase mum price, or as much above it as may be determined by auction. "The whole of the purchasemoney of waste or public land to be employed in conveying labourers, natives of the British isles,
to the colony." And the cisposal of public lands and management of the emigration fund, was
vested in crown commissioners. An extensive joint-stock concern, called "The South Australias
Company," was afterwards formed, having for its objects the purchase of land and the promotion
of emigration; and who grant leases to experienced farmers.

The usual course of trade is similar to that at the Port Phillip settlement. In the five years
1836-1840, 137 vessels, having an argregate burden of \$2,481 tons, and carrying 12,370 emigrants,
were despatched from the United Kingdom to this colony.

SOUTH SEA COMPANY, an association formed in London in 1711, avowedly
to trade in the South Seas, but chiefly in reality to afford financial aid to the sea-

to trade in the South Seas, but chiefly in reality to afford financial aid to the government, whose obligations they received as capital stock. The amount this created was £9.471.325, increased in 1715 to £10,000,000, on which the company received 6 per cent, interest, besides £8000 a-year for management. In 17:20 was passed the celebrated South Sea Act, authorizing the company to take in by purchase or subscription both the redeemable and unredeemable public debts, with the view of reducing them all under one head of account at a uniform interest. A full account of the South Sea Bubble, and of the numerous projects generated by the speculative phrensy which prevailed in England in 1720, will be found in

erson's Annals of Commerce, vol. iii. p. 90. It may be sufficient to notice that the stock of the company, after many changes before 1733, was then ad-

that the stock of the company, after many enanges before 1700, was then adl, and has since remained, at £3,662,784, 8s. 64d. [Funds.] VEREIGN, an English gold coin first minted by Henry VII., 1485. Its varied at different times; and in 1666 it was superseded by the guines. The eign was again struck in 1816, since which it has been the principal gold of the United Kingdom. It is minted 22 carats fine, a 2074 grainst but 7s. 103d. per troy ounce; hence its full weight is 5 dwts. 3 274 grains, and the vereign of 5 dwts. 23 grains, and the half-sovereign of 2 dwts. 13 grains, are ed currency by royal proclamation, June 7, 1842. [Coin.]

Y, a peculiar savoury sauce made from the bean of the Soja, a species of

hos growing in the eastern parts of Asia. Genuine soy is well flavoured, brown, and clear; and when shaken in a glass, it should leave a coat on the se of a bright yellowish brown colour. It is imported from Canton, but the

se of a bright yellowish brown colour. It is imported from Canton, but the strought from Japan by way of Batavia.

AIN, a European kingdom lying between lat. 36° and 43° 46′ N., and long. E. and 9° 10′ W.; bounded N. by Bay of Biscay and France; W. by Portugal he Atlantic; and S. and E. by the Straits of Gibraltar and the Mediterranean. 183,000 sq. miles. Population, 12,500,000. Capital, Madrid, an inland city, 183,000. Government, a constitutional monarchy: the legislative power is lin the king (or queen) and the cortes composed of two co-legislative bodies,—a nominated by the sovereign from a triple list proposed by the provincial rs, and a congress of deputies chosen by the provinces at the rate of 1 for rs, and a congress of deputies chosen by the provinces at the rate of 1 for 50,000 of the population. The elections are triennial; one-third only of the ors, however, going out at each period.

So,000 of the population. The elections are triennial; one-third only of the pres, however, going out at each period.

n, next to Switzerland, is the most mountainous country in Europe. The lofty Pyrenees gits N E. barrier, are continued through the N., where they receive the name of the Canchain, running parallel to the Bay of Biscay, and terminating in Cape Finisterre. The der of the country may be considered generally as a series of mountain-terraces, which prosuccessively their rugged edges towards the S. present a flight of gigantic steps from the an range to the Mediterranean. But the central portion, comprising the greater part of vinces of Old Castile, New Castile, Leon, and Estremadura, is an elevated table-land, ing from 2000 to 3000 feet above the level of the sea. The singular configuration of Spain s its climate various. In the low grounds, the heat during summer is excessive; in the dregions the temperature is cooler; and the interior is subject to piercing winds, which the production of many fruits that thrive in the more northern latitudes of Italy, chief rivers of Spain are the Ebro, Douro, Tagus, Guadalquivir, and Guadiana, some of run several hundred miles, but owing to the aridity of the table-land, and the adjoining in which they almost all rise, they contain little water; they are besides impeded by rocks, so, and cataracts; and only a very few are navigable for small boats, and that commonly well mouths. But though nearly useless for the purpose of inland communication, they are ortance for the irrigation of the ground—a practice nearly general in the countries bordering xidterranean, and in the basin of the Guadalquivir. In the table-lands, irrigation cannot be depth of the river courses; and in the N. and N.W. marktime protit is unnecessary, from the abundance of the rains.

soil is in general fortile, especially where irrigation of crops. But agriculture, except in N. Navarre, and Aragon, and in the Aucrtas, or irrigated lands of Granada, Murcla, and is, in the most backward state imag

the first, all of inferior quality. Biscay is celebrated for its iron-works; and the N. provinces generally for their tanneries. The only other manufactures of any consequence are those of soap, paper, hats, linen, and pottery. Saltpetre, gunpowder, brass-cannon, tobacco, porcelain, tapestry. generally for their tanneries. The only other manufactures of any consequence are those of soap, paper, hats, linen, and pottery. Saltpetre, gunpowder, brass-cannon, tobacco, porcelain, tapestry, and mirrors, are made exclusively by government.

Wine, the great staple of Spain, is produced chiefly in the S. provinces, especially Andausia, the principal seat of the trade; but vineyards are seen every where, except in the most elevated regions. The chief kinds are Xeres (Sherry), Malaga, Alicant, Malvasia, Tento, and Val de

regions. The chief kinds are Acres (one.,).

Penas. (Winz.)

The internal trade of Spain is inconsiderable, being impeded by the want of sufficient.

The internal trade of Spain is inconsiderable, being impeded by the unfavourable structure of the const.

regions. The chief kinds are Xeres (Sherry), Malaga, Alicant, Malvasia, Tento, and Val de Penas. [Wirk.]

The internal trade of Spain is inconsiderable, being impeded by the want of sufficient meass of communication, to which great obstacles are presented by the unfavourable structure of the computer. The want of navigable rivers, the distance of the central provinces from the coast, the discuity of cutting roads and canals through high ridges of mountains and extensive plains, are indead impediments which would require all the activity of a rich and well-governed nation to surnouns. The roads are generally unfit for wheel-carriages, and merchandise is conveyed by serview or muleteers, who traverse the country in all directions, along beaten tracks, many of which are accessible only to them. About three-fourths of the inland traffic in corn is carried on in this manner; though recently wagons have begun to be introduced where practicable.

The narrow, shortsighted, anti-commercial policy of Spain, even from the first foundation of her American colonies, fettered and restricted her maritime trade, which, after a period of gradual decay, has been entirely annihilated by her loss of these colonies since the beginning of the present century. This restrictive system, though now tottering, is still maintained. And as present, is order to prop up the trifling manufactures of the country, most of the products of foreign industry are loaded with prohibitory duties, and the greater part of the external trade is conducted is a contraband manner through Portugal and Gibraltar, and on the coast of the Mediterranean, much to the demoralization of the people, and greatly to the detriment of the public revenue. Exports, chiefly wine, quicksilver, lead, wool, and raisins, with lemons and oranges, figs, olive-oil, and barilla, and occasionally some wheat. Imports, mostly sugar, coffee, tobacco, and other colonial productions from Cuba. Porto Rico, and the Philippines; cotton manufactures and cotton wol; linens, and hemp and flax

shipped chiefly to England, from Cadiz and the other ports around the bay; the other exports are quicksilver, provisions, brandy, salt, wool, and oil.

Barcelona lies in Catalonia, on the Mediterranean, in lat. 41° 29′ N., long. 2° 10′ E. Pop. 120,00.

The town is the seat of manufactures of silk, leather, lace, wool, and other materials, all mostly in a declining state. The harbour is formed by a mole, but large vessels are obliged to anchor in an exposed situation outside. Imports, cotton, sugar, coffee, fish, hides, cocoa, spices, dive woods, indigo, staves, cheese, bees-wax, horns, and specie. Exports, silks, ribands, laces, paper, has, soap, firearms, and steel.

soap, firearms, and steel.

Altoma lies in Valencia, on the Mediterranean, in lat. 38° 21' N., long. 0° 27' W. Pop. 14.00.

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Altoma lies in Valencia, on the Mediterranean of the first, wool, esparto-rush, silk, &c. Isports, clonial produce, timber, salted fish, linens, cottons, &c.

Malaga is situated in Granada, on the Mediterranean, 68 miles N. E. of Gibraltar, in lat. 36' 31' N., and long, 4' 25' V. Pop. 52,000. It possesses an excellent harbour. Exports, chieff wise, raisins, almonds, grapes, figs, and lemons; with lead, olive-oil, brandy, anchovies, barilla, sep. &c. Imports, iron, salt-fish, butter and cheese, woollens, colonial produce, &c.

Bibso, the ancient capital of Biscay, and chief port in the N. of Spain, lies in lat. 37' 13' N., long. 3' 56' W., on the Nervion, about 10 miles above its confluence with the sea at Portuskie, where, or at Olavinga, 6 miles above, large vessels usually stop. Exports, principally iron and stock, wool, fruits, corn, and fish. Imports, chiefly colonial produce, cottons and woollens.

Palma, the capital and commercial emporium of the island of Majorca, lies in a bay on it S. side, in lat. 33° 34' N., long. 2° 38' E. It tracks chiefly with Spain, France, and England. Exports, olive-oil, wine, brandy, oranges, and other fruits, capers, saffron, and mules. Imports, wheat, iron, hardware, provisions, and manufactured goods.

## MEASURES, WEIGHTS, MONEY, FINANCES, &c.

MEASURES AND WEIGHTS, MONEY, FINANCES, ecc.

MEASURES AND WEIGHTS.

The (Burgos) foot of 12 pulgados or 16 dedos, all 1-128 lmp. inches; the vara, or Castile ell, of 3 feet, or 4 palmos. a 33:38 lmp. inches; and 100 varas = 92.73 lmp. yards; the codo, for measuring timber and musts, is ids of the vara, the stadale is 12 feet. The Castilian or juridical league of 5000 varas = 467 lmp. yards; the Spanish league of 8000 varas = 7418 lmp. yards; the marine league is 1sth of a degree.

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The arançada of vineyard land = 5377% square varas = 3 Imp. roods, 33 poles nearly; the fanegads of corn land is in general about 6000 square varas, or 1 Imp. acre, 10% poles nearly; the yugads is 60 fanegadas; and the cahizad is a vague measure of land, on which a cahiz of corn may be sown.

corn may be sown.

The cantara, or greater arroba, wine measure, of 8 axumbres, or 32 quartilles, = 3.54 Imp. gallons; and 16 wine arrobas = 1 moyo = 56.64 imp. gallons. The lesser arroba, oil measure, of 4 quartillos, or 100 quarterones, = 2.77 Imp. gallons. The botta = 30 wine arrobas = 38½ oil arrobas; the pipe = 27 wine arrobas = 33½ oil arrobas = 35½ Imp. gallons.

The fanera, corn measure, of 12 celemines, or

arrobas = 85 inp. gallons.

The fanega, corn measure, of 12 celemines, or 46 quartillos, = 1.55 imp. bushel; and 100 fanegas = 1.94 imp. hugher; the cahis of 12 fanegas = 1.94 imp. quarters; the cahis of 12 fanegas.

The pound of 2 Castilian marks, 16 ounces, 128 drachma, or 9216 grains, = 7101 troy grains; the arroba of 25 lbs. = 25.36 lbs. avoirdupois; and the quintal of 4 arrobas, or 100 lbs., = 101.44 lbs. avoirdupois.

The apothecaries' weight is the same as the bove; their ounce, however, is divided into 8 rachms, 24 scruples, 48 obolos, 144 caracteres,

or 576 grains.

The gold and allver weight is the Castillan mark = 3550\(\frac{1}{2}\) troy grains; in weighing gold it is divided into 50 castellanos, 400 tomines, or 4500 grains; and in weighing silver into 8 ounces, 64 ochavos, 128 adarmes, 384 tomines, or 4508 grains. The fineness of gold is expressed by dividing the mark or other unit of reference into

34 carats, each of 6 grains; the fineness of silver, by dividing it into 12 dineros, each of 24 grains. The diamond ounce of 140 carats, or 560 Cas-tilian grains, = 431½ troy grains nearly.

The preceding are the Castilian standards, high are the general or official standards of pain. But the local variations are numerous;

The preceding are the Castilian standards, which are the general or official standards of Spain. But the local variations are numerous; the chief are the following:—
Alicant.—100 varas = 83-22 Imp. yards. The tonelada, of 2 pipes, 80 arrobas, or 100 cuntares, = 254 Imp. gallons. The caffise, = 64 Imp. bushels. The arroba of 24 great pounds, or 36 small pounds, = 27:39 lbs. avoirdupois; the quistal consists of 4, and the carga of 10 arrobas. Barcelona.—The cana of 2 varas = 62:22 Imp. inches. The carga, of 16 cortanes, or 12 arrobas, = 27½ Imp. gallons; and 4 cargas = 1 pipe; the oil carga is divided into 11 arrobas. The salma, of 4 quarteras, = 7:53 Imp. bushels: the carga of corn is 24 quarteras. The arroba of 26 pounds, each of 12 ounces, = 21:37 lbs. avoirdupois; 4 arrobas = 1 quintal.
Bilbao.—The fanega, corn measure, = 1:65 Imp. bushel. The quintal of 100 lbs. = 108 lbs. avoirdupois; but the quintal macho, used in weighing iron, consists of 146 lbs., equal 157½ lbs. avoird. In other respects same as Castile.
Malaga.—The cantara or arroba, of 8 azumbres, = 3:49 Imp. gallons; the pipe of wine contains 35 cantaras, but is reckoned at only 34, or 1184 Imp. gallons. The bota of oil contains 47 Castilian arrobas. The carga of raisins weighs 7 arrobas, or 177½ lbs. avoirdupois; a basket is half a carga. In other respects, same as Castile.
Valencia.—The vara = 36:16 Imp. inches; and 12 valencia varas = 13 Castilian varas. The arrobas, the carga of oil = 12 arrobas. The cahiz, = 5:63 Imp. bushels. The arrobas. The cahiz, = 5:63 Imp. bushels. The arrobas. The cahiz, = 5:63 Imp. bushels. The arrobas are generally stated in reals of 34 maravedia sellon (billon), or, as by bankers, in neals of 16 martes or 34 maravedia sellon (billon), or, as by bankers, in reals of 16 martes or 34 maravedia sellon (billon), or, as by bankers, in

The real of veilon, the most common coin in Spain, consists of a base mixture of silver and copper, and is worth 21d, sterling. The real of plate, or more properly of old plate (plata anti-gua), a nominal standard used only in accounts and exchanges, is estimated according to an old silver coinage, and is worth 41d, sterling. There are a variety of other reals, but when the term real is used alone, the real of vellon is always to

real is used alone, the real of vellon is always to be understood as always denoting old plate. In Alicant and all Valencia, accounts are kept in dollars of plate, or libras, divided into 30 sueldos, each of 12 dineros. In Barcelona and all Catalonia, the libra of account is similarly divided; but 5 dollars of plate are reckoned equal to 7 Catalonian libras.

The accounts of the public finances are stated in escudos vellon, each of 10 reals vellon. escudo vellon = 2s. 1d. sterling.

Coins: In gold; the quadruple pistole, or doubloon of 8 escudos d'oro, = 320 reals vellon, Coins: In gold; the quadruple pistole, or doubloon of 8 escudos d'oro, = 320 reals vellon, or 16 hard dollars; the doubloon of 4 escudos = 160 reals vellon; the common doubloon or pistole = 80 reals vellon; the common doubloon or pistole = 80 reals vellon; the coronilla or gold dollar = 20 reals vellon; the half-dollar or cscudo vellon = 10 reals vellon; also the 4 dollar or Mexican peseta; the 4 dollar, or Provincial peseta; the 4 dollar, or real of Mexican plate; the 4 dollar, or half-gollar, or real of Provincial plate; the 4 dollar, or real vellon; also the 4 dollar, or real vellon; current of Provincial plate; the 4 dollar, or real vellon; quartos; or dollar, or new maravedis vellon; quartos; or dollar, or new maravedis of plate; maravedis of vellon.

Since 1766, the Castilian mark weight of gold, 21 carats fine, has been coined into 84 doubloons of 8 escudos, 17 doubloons of 4 escudos, 34 common doubloons, or 68 escudos. The same weight of silver, since 1772, has been coined into 84 hand dollars, 17 half-dollars, 34 pesetas, or 68 reals of Mexican plate,—the fineness or standard of the

douters, 17 half-dollars, 34 pesetas, or 68 reals of Mexican plate,—the fineness or standard of the dollars and half-dollars being 102 dineros, and of the pesetas and reals of Mexican plate, 92 dineros: the real vellon, and the Provincial peseta and real, are composed of base silver or billon. The remedy of the mint for the gold coins, is 24 grains per mark in the weight, and 3th of a carat in the fineness; for the silver dollar and half-dollar, 24 grains per mark in the weight, and 3th of a dinero in the fineness.

Hence the weight of the doubloon of 8 escudos,

Namero in the numeros.

Hence the weight of the doubloom of 8 escudos, or quadruple pistole, is 417-70 troy grains; its contents in pure gold, 365-49 troy grains; and its value, when of full weight, £3, 4s, 8d.: the weight of the hard dollar, 417-70 troy grains; and its full value, 4s, 2jd. But the more general values of these coins, as deduced from assays, are £3, 4s. 1d., and 4s. 2d. respectively.

The ducat, pistole, and dollar of plate (i. e. old plate), are monies of exchange merely, not coins. The ducat of plate = 11 reals, 1 maravedi plate, or 375 maravedis plate: the pistole of plate = 4 dollars of plate: the dollar of plate, or pisstre, e8 reals plate = 15 reals, 2 maravedis vellon, or 512 maravedis vellon. The peso duro or hard ollar = 20 reals vellon = 10 reals plate: hence 32 reals vellon = 17 reals plate: 64 hard dollars = 85 dollars of plate; and 4 maravedis vellon = 1 quarto of plate;

Valencia.—The vara = 38-16 imp. inches; and 12 Valencia varas = 13 Castilian varas. The arroba, liquid measure, = 2-39 imp. gallons; the carga of wine = 15 arrobas; the carga of oil = 12 arrobas. The arroba, weight, = 21½ ibs. avoirdupois; 4 arrobas = 1 quintal, and 3 quintals = 1 carga.

Monry.

Accounts are generally stated in reals of 34 maravedis veilon), or, as by bankers, in reals of 16 quartos or 34 maravedis plate (silver).

regit the medium of act, who si call then

cline ther spendant.

PEXAMEN.

The finances of Spans are in such continues that we care import to farmish any precess are sum of their present condition. In the best sum of their present conditions with the present of a sum of their sum was realized; and, at all events, at of kingdom and Spain, for the particular of which our limits will allow us only to note to be SPECIE, metalize currency.

SPECIE, provided and metalized and me

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embidines: 2 3 short, to winderer to invege to the proper trainess of the instrument, or broad the control of common rules. [Prick.]

SPELYER, a common name for Zisc.

SPERMACETI (Fr. Biane de baleine. Ger. Wallruth. It. Bianco di lalest), the product of the Physicist macrocophoius, a species of whale found chiefly in the South Seas. This whole is characterized by an enformous head, great part of which Source Seed. This whole is characterized by an enformous hand, great part of what is occupied by a triangular cavity filled with a white fluid oily substance, which, after its death, congeals into an unctuous mass, from which a considerable quantity of oil may be obtained by expression. The residuum is a concrete fatty substant ended speruments, which is generally imported in a crude state; after being puried, it is one may blocks or cakes. These are of a white colour, have a peculiar lists, are transparent, brittle, smooth, but not greasy; smell peculiar, but weak. So, gr. 34d. Speruments for a form of the brittless flame, without smell, and is used in the

manufacture of cantles; also for medical purposes.

Spermaceti of is more pure, and burns more perfectly and brilliantly than onmon whole of; and x is accordingly much used for the finer kinds of lamps.

seen wines on a new a is accordingly much used for the finer kinds of hamps. SPIGELIA, on CAROLINA PINK, a percanial, herbaceous, medicinal plant (S. Maryamadora undigenous in the S. states of the N. American Union. The part church walned is the rose, which in its newly dried state, is celebrated as auto-minime. It is purchased by the Americans from the Creek and Cherokee Indian, her home assume to be belief to mainly a New York.

number. It is purchased by the Americans from the Creek and Cherokee Indias, but hemry power by keeping, inthe is carried to Europe.

SCING at irranmental stone which occurs crystallined either in regular octabedrius, or in making presenting different forms. It is of various shades of rol, where, or vollier, more rarely funch. Sp. gr. 35. By hapidaries, the scaries-colored is termed spann range, the reserved, home range; the yellow or orange red, the runnelle and the valuet-colorined, almoniture range. The first is the most validate. Spanni is not so hard as the oriental raby, and is readily distinguished, both by its colour and reveal luminose. It is principally found in Ceylon and the Malay painture. The rate form of in Sweden.

in. The pair, him, and pearlights transities are found in Sweden.
SCIETE, district legales, maintenance of Account, which differ from each scher in taste and favour, and some of them in colour, though this has different is advinguous, as, when first prepared, they are all limped and colouriess, and at-quire the peculiar man by which they are altimately distinguished from the cash in which they are kept, or from some comming substance added during their preparamer. They derive their taste and favour from particular essential one with paramete. I have note to more some which duffer according to the substance that which they are impregnance, and which duffer according to the substances that framed each sound to are employed in the manufacture. Commercially, they are furnish cach spure to are employed in the manufacture. cassed as f rengra and colorand, and Berisch, and for fiscal purposes, the former are supercied as the cassens, the latter to the excise department of the public revenue. Frances are Colorand Setters counts of broady, procured from wine; reaching the ferminant more of the consist of broady, procured from wine; reaching the fermional more of the consist of broady.

from the fermented tune of the sugar-case; and general, made chiefly from rea partitudes accounts of which will be found trader these respective banks. Oner spiritudes appears are propored alread; but with the exception perhaps of Inthat owners, usually manufactured from rice, they are eximply and other FIRMS INCIDE THE CHARACTERS OF BENEDICENE.

Survey Security are made principally from bariey, employed either in the sate of grain in male, according to the time desired. In Scotland and Ireland, where source are the national beverage, the lapare is preferred in its pure and simple state. Within a not it is supplied to the retailers directly from the distillents.

SPI

which are very numerous. In England, on the other hand, beer is the general drink of the people; while spirits, the use of which is confined chiefly to large towns, are not considered palatable until compounded with and disguised by the addition of other ingredients [Gir], and hence the rectifier has been constituted the individual who formishes the spirits for the constituted of the property of the property of the constitute of the property stituted the individual who furnishes the spirits for retail,—leaving distillation a kind of monopoly in the hands of a comparatively small number of persons. Repeated attempts have been made, by the imposition of high duties and otherwise, to diminish the consumption of spirits; but in no instance with success. Whenever the tax is carried beyond certain moderate limits, it gives rise to illicit distillation; and without in any degree lessening the evils of drunkenness, produces other kinds of demoralization, bringing the law into contempt, and enabling those who despise its enactments to undersell the fair trader.

its enactments to undersell the fair trader.

The Spirit Duties are the most important of all under charge of the excise; both with respect to the amount of revenue received, and to the extent of official employment which they impose.

In England, spirits were first subjected to the excise in 1660. After various fluctuations, the duty stood in 1730 (reckoned in Imperial) at 3s. 43d. per gallon; at which it continued until 1819, when it was brought up to the maximum rate of 12s. 7d. per gallon. This high duty remained until 1836, when, in consequence of the satisfactory result of a great diminution in the duty in Scotland and Ireland in 1823, it was reduced to 7s. a.gallon. The effect of this elteration was an increase in the quantity brought to charge from 3.635.5232 gallons in 1825, to 7,007,204 gallons in 1830, the rate was raised to 7s. 6d. a. gallon.

In Scotland and Ireland, the duties, after various changes, were reduced, the former from 6s. 2d., the latter from 5s. 78d. to 2s. 4d. per gallon; which, however, was raised, in 1836, to 2s. 10d., and, in 1830, to 3s. 4d. per gallon. In 1834, the Irish duly was lowered to 2s. 4d.; but it was again made equal to the Scotlish in 1842 (5 Vict. c. 15).

The act 3 Vict. c. 17, added 4d. per gallon to the duties after May 15, 1840; thus making the rates 7s. 19d. in England, and 3s. 8d. in Scotland and Ireland; which duties are reckoned on spirits of hydrometer proof. On the malt used by distillers, a drawback is allowed of 8d. per gall. The consumption of spirits in the United Kingdom, 26,729,004 gallons in 1831, increased in 1835 to 31,348,334 gallons; but in the next rive years, it tell off to 24,124,261 gallons, the quantity shown below for 1841. This decrease is mainly attributed to the progress of temperance associations in Ireland. The amounts stated, however, are not believed to show the whole consumption, as the duties are still sufficiently high to afford some encouragement to snuggling.

Total Number of Proof Gallons of Spirits that paid Duty in 1831 and 1

Total Number of Proof Gallons of Spirits that paid Duty in 1831 and 1841.

	1831.					1841.			
	Rum.	Brandy,	British Spirits.	Total.	Rum.	Brandy,	British Spirits.	Total.	
England, galls. Beotland, do. Ireland, do.	125,702	38,994	7,434,047 5,700,689 8,710,672	5,865,385	48,523	40,291	5,989,RiS	11,530,421 6,078,719 6,515,781	
United King- dom,do.	3,624,597	1,258,999	21,845,403	26,729,004	2,277,970	1,186,104	20,660,847	24,124,921	
Net Duty, £	1,629,881	1,415,061	5,189,661	8,234,603	1,063,087	1,354,079	5,168,862	7,586,026	

The number of gallons distilled in 1841 were as follows:—In England, 5,919,207; Scotland, 8,544,333; Ireland, 6,359,124; total, 20,782,664. Imported into England—from Scotland, 1,844,657 gallons, from Ireland, 354,883; into Ireland from Scotland, 569,779 gallons; into Scotland from Ireland, 98,253 gailons.

SPONGE (Fr. Eponge. Ger. Schwamm. It. Spugna. Arab. Isfenj), a light, porous, elastic, brownish yellow substance, procured by divers, chiefly in the Greek Archipelago and Red Sea, and of an inferior description in the West Indies. It is now ascertained to be a species of zoophyte. It grows into irregular tubes of a woolly consistence, and generally adheres by a broad base to rocks submersed in the ocean. When first taken, it has a strong fishy smell, and requires to be carefully washed from a gelatinous alime which covers its surface, in order to prevent its growing putrid. Sponges are prepared for use by washing them anew and beating them free of all stony matter, and they are even bleached to deprive them of colour. Their price varies exceedingly, according to the fineness of their tex-They are used for domestic purposes, in the arts, and in surgery.

SPRAT, a small fish (Clupea sprattus), resembling a young herring, found in large shoals on the Norfolk, Suffolk, Kent, and Essex coasts. It is also taken in the Forth, near Edinburgh, where it is called the garvie herring, and on the eastern coast of Ireland. Sprats are in season from November to March, when an abundant supply is always to be obtained at Billingsgate. Within the last few years they have been extensively used as a manure. The fishing for this purpose, called the stow boat fishery, is chiefly prosecuted on the Kentish coast.

SQUILL (Fr. Scille. Ger. Mecrawiebel. It. Soilla, Cipolla marina. Sp.

Cebola albarrana), or sea-onion, is a perennial bulbous-rooted plant (Scilla meritima), found on the shores of Spain, Portugal, North of Africa, and the Levant. The bulbs are pear-shaped, and vary in size from that of the fist to the compass of a child's head. They are the only part used, and should be chosen plump, fresh, sound, full of a clammy juice, nauseous, acrid, and bitter, and causing inflammation when rubbed on the skin. In the shope, squill is commonly met with in the form of the dried shreds of the root. It is used medicinally, chiefly as an expectorant. STADE TOLL. [Hamburg.]

STAMPS, impressions made upon paper or parchment by government for the purposes of revenue. They always denote the tax levied, and sometimes the nature of the instrument stamped. Stamp-duties were first imposed in Holland, 1624; and they not long afterwards became general in Europe; there being, as Adam Smith remarks, "no art which one government sooner learns of another, than that of draining money from the pockets of the people." They were introduced into England in a temporary form in 1671; and having been revised in 1633 (5 Wm. & M. c. 21), were in time extended, so that besides crown grants, diplomas, probates of wills, and law and other formal proceedings, every instrument recording a transaction between two individuals was subjected to a stamp-duty before it could be used in a court of justice. Newspapers and legacies [Succession Dernes] were also brought under the same system. Stamps were likewise adopted as a convenient method of imposing a duty upon particular classes of persons, as physicians, barristers, and attorneys, who are taxed before they can begin practice, under the form of an admission-stamp; and notaries, solicitors, bankers, pawn-brokers, and appraisers, who are not qualified to exercise their callings without a yearly license. The stamp acts, voluminous in number and extent, were consolidated in 1815 by 55 Geo. III. c. 184, a schedule annexed to which exhibits the whole duties exigible in Britain. They have been since mitigated, particularly by 5 Geo. IV. c. 41, which exempts law proceedings from stamps. In 1842, the stamp-duties in Iroland, formerly lower than those in the sister island, were raised to the same level, until October 10, 1845, by 5 & 6 Vict. c. 82. And the following table exhibits those chiefly of importance in commerce:—

TABLE OF PRINCIPAL STAMP DUTIES

## BILLS AND PROMISSORY NOTES.

Not exceeding two months after date, or sixty days after sight.						Longe	
		460.00		d		d	
For £2 and no	ot above	£5, 58.	1	0	1	6	
Ab. 5,5s.		20	1	6	2	0	
20		30	2	0.	2	6	
30		50	2	6	3	6	
50		100	3	6	4	6	
100		200	4	6	5	0	
200		300	5	0	6	0	
300		500	6	0	8	6	
500	100		8	6	12	6	
1000		2000	12	6	15	0	
2000		3000		0	25	0	
3000			25	0	30	0	

Drawn singly same as inland bills.

When in sets, then for every bill of

each set not excee	eding £	100 1	6
Above £100 and	not abo	ve £200 3	()
200		5004	()
500	• •	1000 5	0
1000		2000 7	6
2000		300010	0
		15	0
The duty on a pro			
ment of any sum t			
sums at different			
on a promissory n			
not exceeding tw			
a sum equal to the			
N. B.—Promissory			
are not to be dra			
on demand, except			25,
which require a d			
BILLS OF LADING		. ,	d.

L STAMP DUTIES.		
Debentures		Ŀ
Insurance Policies.		_
LIFE. L		٠
		6
	,	Ü
100 and under £500	•	0
	,	0
1000 30003 0		ō
3000 5000		Ô
		0
5000 and upwards5 0		v
Fire.		
Duty on each policy£0 1		0
Besides 3s. per cent. per annum on ev	er	•
insurance made or renewed.	•	•
Exemptions Public hospitals; also agric		١.
Assemptions.—I unite indepitals; and agric		•
tural produce, farming stock, and imp	H	•
ments of husbandry, provided the insura	ne	
shall be effected by a separate and disti	М	cŧ
policy.		
SEA Coasting Voyage.		4
Premium not above 20s. per cent.		
If sum not above 4'100		3
Every £100, and also for any fractional	•	•
part of £100		3
Description of the Control of the Co		3
Premium above 20s. per cent.		
If sum not above £100	•	6
Every £100, and part of £100	!	6
Foreign Voyage,		
Premium not above 15s. per cent.		
If sum not above £1001		3
Every £100, and part of £1001		3
Premium above 15s. and not above 3ss.		
per cent.		
If sum not above £100		
Il sum not above £ 100		6
Every £100, and part of £100 2		6
Premium above 30s. per cent.		
If sum not above £100		0
Every £100, and part of £100,		U
For any certain term not exceeding three		
months.		

s 4	KECRIPTS A 4
Every £100, and part of £100 6	For money amounting to £5 & under £100 3
Exceeding three months 5 0	10 200 6
If the separate interests of two or more distinct	20 501 0
persons shall be insured by one policy, then	50 1001 6
the said duty of 1s. 3d., 2s. 6d., or 5s., as the	100 2002 6
case may require, shall be charged thereon,	200 3004 0
in respect of each and every fractional part	300 5005 0
of £100, as well as in respect of every full	500 10007 6
sum of £100, which shall be thereby insured	1000 or upwards 10 0
upon any separate and distinct interest.	For any sum acknowledged to be in full
PROTESTS. s. d.	of all demands10 0
On bill or note for any sum less than £202 0	N.B.—By 9th Geo. IV. c. 27, any person who
£20 and less than £100 0	purchases receipt-stamps to the amount of
100 500 5 0	£1 at one and the same time, from any duly
500 or upwards10 0	
Protest of any other kind 5 0	entitled to a discount of 71 per cent. on every
And for every sheet upon which the same shall	complete sum of £1 of purchase money.
he written after the first a further duty of Se.	·

STA

The stamp laws, in reference to mercantile writings, are explained under BILLS EXCHANGE, POLICY, RECEIPT, and other heads. Farther information will be OF EXCHANGE, POLICY, RECEIFT, and other heads. I's found in Chitty's Practical Treatise on the Stamp-Laws.

STAPLE, originally a public market whither traders were obliged to carry their goods for sale; but now applied to the chief productions of a country.

STARCH (Fr. Amidon. Ger. Amidom), a substance found in a variety of vegetables, but procured generally from wheat flour or potatoes. The greater part of the common or wheat starch employed in this country is made in or near London. Potato starch is made chiefly in districts where potatoes are cheap and abundant, more particularly in Scotland. The process for obtaining it, in both cases, consists in diffusing the powdered or bruised grain or seed, or the rasped root or stem, in cold water, which becomes white and turbid; the grosser parts may be separated by a strainer, and the milky liquor that passes deposits the starch, which is to be washed in cold water and dried in a gentle heat. 100 lbs. of wheat produce about 33 lbs. starch; and 100 parts of skinned potato from 15 to 17 parts of starch. The best kind is white soft and frighle and easily reduced to powder. So, gr. about 1.5 kind is white, soft, and friable, and easily reduced to powder. So gr. about 1.5.

It is insoluble in cold water and alcohol, but readily affords a gelatinous solution in warm water, which is largely employed for stiffening articles of wearing apparel, and for dressing some descriptions of goods after weaving. It is also much employed by the calico-printer. Potato starch is said to be much more susceptible of moisture than wheat starch, and goods which are stiffened with it are apt to yield in damp weather, and to become mouldy if laid by. A duty of 31d. per lb. was formerly levied in Britain on starch, but it was abolished in 1834, at which time the excise accounts showed that the annual consumpt was about 8,700,000 lbs.

STEAM-ENGINE, a piece of mechanism by which the force arising from the properties of elasticity and of instantaneous condensation, possessed by steam, is either employed to produce a continuous rotatory motion (with a fly-wheel which constitutes a reservoir of power) for the purpose of driving machinery, or for any other use that a reservoir of power) for the purpose of driving machinery, or for any other use that power may be put to. In common with most other important applications of physical principles, no individual can lay claim to its invention; but its germ is to be found in the steam-pumps of the Marquis of Worcester (1663) and Captain Savery (1698); and in a more advanced state in the "atmospheric engine" of Newcomen (1705), also employed for pumping water only, but which, by the genius of James Watt (b. 1736, d. 1819), was eventually converted into the modern

steam-engine. [Machinery.]

STEAM NAVIGATION was attempted by various individuals in the course of the 18th century; but the experiments which tended more than any other to develop this application of steam were the joint labour of three Scotsmen—Patrick Miller of Dalswinton, Dumfriesshire, James Taylor, his son's tutor, and William Symington, mining-engineer,—Miller preparing the proper vessel and propelling apparatus, Taylor recommending the steam-engine as the working-agent, and Symington effecting the modifications necessary in its structure. This took place between 1786 and 1789; and in 1802 a steam-tug, made by Symington, with a single paddle-wheel in the stern, was placed on the Forth and Clyde Canal; but the project was abandoned through fear that the undultion produced by it would be appearable to the banks. Symington's apparatus though the project was abandoned through fear that the undultion produced by it would prove injurious to the banks. Symington's apparatus, though them neglected in this country, had been seen and examined by many, and especially by Robert Fulton, an American, then studying painting under West; and who, with less merit as an inventor than Symington, but with more ample resources and greater

energy, succeeded, in conjunction with Chancellor Livingstone, in introducing steam navigation into the United States in 1897, when the Clermont of 160 tor was launched at New York. Four years afterwards, it was successfully established in this country by Henry Bell, an enterprising house-carpenter of Glagow, who in 1811 started the Comet, of 25 tons burden and 3 horse power, to ply to a

bath hotel which he had set up at Helensburgh.

The progress of steam navigation was afterwards rapid, particularly in the United States, owing to the number and extent of its rivera, for which alone steamers were at first considered to be adapted. As improvement advanced however, and confidence increased, they came gradually into use as marine vessels, for which purpose they were first fitted in 1818 by David Napier, engineer, Glacow, which purpose they were first attent in 101 by David Napier, engineer, company, who, from that year until 1830, effected more for the improvement of steam navigation than any other man; and whose cousin, Robert Napier, is also honourably distinguished in the same walk. Mr David Napier established regular steam communication between Britain and France and Ireland; by degrees almost all parts of the shores of Europe were traversed in like manner; and in 1838 a line of steamers, of gigantic size, commenced running between England and the United States. Steam-vessels have since been adopted for many other parts of the scean; and their increasing use in every civilized country has produced, and is daily producing, results which it is impossible fully to estimate.

We refrain from entering into any details respecting the formation of steam-vessels; but we may notice that of late years not a few have been built of irus, vessels; but we may notice that of late years not a few have been built of iron, from its superior buoyancy to wood; and that a magnificent one called the Mammoth or Great Britain, is about to be launched at Bristol, on which 1500 tens of iron have been expended. Her dimensions are given as follows:—Length of ket, 282 feet; length over all, 324 feet; breadth, 51 feet; depth of hold, 32 feet; power of engines, 1000 horses; burden, 3200 tons; displacement, 3000 tons; and led draught, only 16 feet. The hull is divided into five distinct water-tight compartments. ments. Another important feature in the Great Britain is the adoption of the screw propeller, which will save the cumbrous appendages of paddle-wheels and boxes. The screw propeller, as originally tested by the Archimedes steamer, was placed in the dead wood under its counter, and between the keel and stern pest; and it consisted of a helix, making but one revolution about a horizontal axle pas-ing longitudinally through the ship, and put in motion by a steam-engine. But this plan is said to be considerably modified and improved in the Great Britain. Should this bold experiment prove successful, it will probably lead to an entire revolution in the system of steam navigation.

revolution in the system of steam navigation.

The number and tonnage of British steam-vessels cannot be very accurately stated, because to correct information can be obtained respecting unregistered vessels, which ply only within the limits of their respective ports; and which appear to be very numerous in the Mersey, Humber, Thames, Clyde, and other rivers. According to an approximate statement prepared in 1838, the merchant-steamers at the end of 1838 were, for the British islands, 766 in number, having a burden (including 62,690 tons for engine-room, &c.), of 143,168 tons; and adding the aggregate colonial tonnage in 1837, 15,664 tons, there is given a total for the empire of 173,940 tons, the amount of horse-power being 63,250. Of the 766 British steamers, 484 were river steamers and small coasters, and 282 large coasters and sea-going ships. In 1838, the United States possessed an aggregate steam-tonnage of 155,473 tons, and 57,019 horse-power.

On December 31, 1841, the registered mercantile steam-marine of the British islands amounted to 95.795 tons; but adding to this the engine-room tonnage, and allowing for colonial and unregistered vessels, the aggregate must have amounted to fully 200,000 tons, exclusive of steammail-packets and vessels of war, of which a large and yearly increasing fleet is now maintained. A large steam-navy is now also possessed by France; but very few war-steamers have as comparatively inconsiderable.

comparatively inconsiderable.

STEARIN, the harder portion of animal fats; olein or elain being the sefter one. Stearin yields an acid, called stearic acid, and having the form of brilliant

one. Stearin yields an acid, called steario acid, and having the form of brilliant white scaly crystals, which is now largely employed in soap and candle making. STEATITE, a species of soap-stone found in Scotland, Anglesea, and many other parts. The white varieties, or those which become so by calcination, are used in the manufacture of porcelain; others are employed for fulling. STEEL, a compound of iron and a minute quantity of carbon. [Irox.] STEELYARD, a weighing-machine consisting of a lever of unequal arms. STERLING, a term which has long been applied to the standard money of England. The derivations of this word, offered by various authors, are numerous perhaps beyond those of any other in our language. See Ruding's Annals of the Comange of Britain, vol. in 21-24. Coinage of Britain, vol. i. p. 21-24. STOCKS. [Funds.]

[FUNDS.]

STONE, the name of a weight in different parts of Europe. The standard Bri-

tish stone = 14 lbs. avoirdupois. Formerly the stone of butcher-meat or fish in

London (still partially used) was only 8 lbs. avoirdupois; while in Scotland, the common commercial stone was 16 lbs. Scots troy = 17.39 lbs. avoirdupois.

STONE-TRADE. The principal kinds of stone used in building are the limestones or calcarcous rocks of the geologist, commonly called freestone; of these translated by useless to describe an autumnate more than a few. In Frederick Participal Research it would be useless to describe or enumerate more than a few. In England, Portland stone, so called from its principal quarries being in Portland Island, Dorsetshire, holds the first rank, and is that used in London for stone building, and for the ornamental parts of edifices. St Paul's, Westminster and Blackfriars Bridges, Newgate, and indeed most of the public buildings of the metropolis, are examples of its use. About 30,000 tons of Portland stone are said to be annually exported to London; the best blocks bringing from 18s. to 22s. per ton; and the inferior from 6s. to 8s. Bath stone, used in that city and neighbourhood, is softer and far less durable than the preceding. Purbeck stone, from Dorsetshire, coarser and harder than the preceding, is valued for steps, paving, door-sills, and copings. Yorkshire stone resembles the last. Rag stone, obtained from quarries on the banks of the Thames and Medway, is used for paving. The quarries of Gateshead Fell furnish the celebrated "Newcastle grindstones." There are various other kinds; as, Oxford stone and Ketton stone, distinguished according to their principal locali-But, upon the whole, the quarries in England are not of any great extent or value; and bricks are in consequence the chief building material.

In Scotland, however, where stone is used almost to the entire exclusion of bricks, the quarries are numerous and some very excellent, particularly Craigleith, near Edinburgh, and Cullalo in Fife. Superior granite is also found in various places, particularly near Aberdeen, from whence about 12,000 tons are annually shipped to London for works where strength and durability are required; and in Kirkcudbrightshire, from whence that employed in the construction of the Liver-

pool Docks was partly derived.

In Ireland, there are quarries of granite in the county of Dublin, and near Newry, in the county of Down; red sandstone in Tipperary and the county of Cork; and limestone, of a rich kind, in Queen's County, and in the counties of Dublin, Meath,

and Cork. Other varieties of stone are found in different parts.

STOPPAGE IN TRANSITU, is the right which the seller of goods has to stop them in their passage to the buyer, if the buyer has become bankrupt or instop them in their passage to the buyer, it the buyer has become bankrupt or insolvent before they come into his custody, and is unable to pay their price. It has been the subject of much debate whether this right partakes of the nature of lien, or is an exercise of property on the part of the seller; but no practical rule has arisen out of these discussions, and the right is practised as an arbitrary exercise of expediency. It remains then simply to state the circumstances in which, according to the tenor of the decisions, it may be exercised. "All persons standing in the relation of vendor and vendee, or consigner and consignee, on a sale or consignment of goods on credit, may exercise the right of stoppage in transitu; and there are cases in which the law recognises this right, though the contract under which the goods have been consigned may not be literally a contract of sale. Hence, where a factor or agent, by order of his principal, purchases goods for him, and consigns them to him on credit, with an additional charge on account of commission, making himself liable to the original vendor in the first instance, and no privity exists between such vendor and the principal, the factor or agent is so far considered as the vendor of the goods to the principal, as to be entitled to stop them in transitu, upon the insolvency or bankruptcy of the latter, though he may not perhaps be considered as standing in that relation for all purposes "(Cross, 363-4). There is no analogy to a general lien in the right to stop in transitu, and therefore it can only be exercised for the price of the individual commodity stopped, and cannot be had recourse to for a general balance. On the other hand, if the balance of accounts between the parties, taking the price of the goods into consideration, be not against the buyer—in other words, if it was so much in his favour that the delivery of the goods will not turn it against him—there is no right to stop.

The most difficult questions occur as to the position in which commodities may be stopped. While they are at the order of the vendor by being in the hands of his servants, there can be no doubt that the right exists, or, more properly speaking, a factor or agent, by order of his principal, purchases goods for him, and consigns

his servants, there can be no doubt that the right exists, or, more properly speaking, the right of keeping possession exists; on the other hand, when they have come under the order of the purchaser, by being in the hands of himself or his servants, there is as little doubt that the right ceases. The time for its exercise is while the property is in the hands of a middle-man, who holds for the benefit of whichever party has a just legal claim. A shipowner, carrier, packer, wharfinger, is such middle-man. The property is liable to stoppage though the middle-man has been appointed by the consignee. But the consignee's connexion with the middle-man may be such that the latter's repositories are virtually those of the consignee, having been hired by him; so if the purchaser use the wharfinger's or packer's warehouse as a place for the custody and disposal of his goods, it is virtually his own warehouse, and the right to stop ceases on their arrival there. If the consigner warehouse, and the right to stop ceases on their satival size. It sate consigner the goods in the seller's warehouse, paying warehouse rent, the seller has ceased to have any control over them. There may be a commencement of delivery not so far completed as to give the purchaser sufficient possession to bar stoppage. Thus, where a bargeman, intrusted with a cargo of iron, landed part of it at the rendee's wharf, but hearing that the consignee had become bankrupt, immediately re-loaded it, it was found that he legally used the right of stoppage in favour of the seller (Crawshay and Others v. Eades, 1 B. & C., 181). When there is a right to stop in transitu, it is sufficiently exercised by notice being given to the middleman in whose hands the property is; if he should disregard the notice and deliver the notice to the middleman in whose hands the property is; if he should disregard the notice and deliver the notice and the goods, the delivery will not be valid. (Cross on Lien and Stoppage in Transits,

STORAGE, warehouse rent.
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STORAGE, warehouse rent.
STORAX, a balsam obtained from the Styrax officinalis, a tree found in the

STORES, the supplies of food, liquor, and other articles provided for the subsistence and accommodation of a ship's crew and passengers. [Customs Recu-

tions. Warehousing System.]
STRANDING OF A VESSEL. In recovery of losses from underwriters, it is STRANDING OF A VESSEL. In recovery of losses from underwriters, is often a question of material consequence, whether the vessel was or was not stranded," according to the legal meaning of the term. [Policr.] To constitute stranding, it is not sufficient that the vessel has struck, if she has been speedily so off, however much she may be injured. In Wells v. Hopwood (3 B. & Add. D), a vessel arrived in a tide harbour, and proceeded to discharge her cargo at a quay on the side, which could be done at high-water only, and could not be completed in one tide. At the first low ebb the vessel grounded on the mud, but, on a subsequent ebb, the rope by which her head was moored to the opposite side of the sequent ebb, the rope by which her head was moored to the opposite side of the harbour stretched, and the wind blowing from the east at the same time, she did not ground entirely, as it was intended she should, in the mud, but her forepart got on a bank of stones and rubbish. The vessel was strained, and her scams opened, closing again at high tide; and though she was in the end uninjured, the cargo was damaged, and it was held a stranding. In this case Lord Tenerdea observed, "That where a vessel takes the ground, in the ordinary and usual course of navigation and management, in a tide river or harbour, upon the ebbing of the tide or from natural deficiency of water, so that she may float again upon the tide, or from natural deficiency of water, so that she may float again upon the flow of the tide or increase of water, such an event is not to be considered a stranding within the sense of the memorandum. But where the ground is taken under any extraordinary circumstances of time or place, by reason of some unusual or accidental occurrence, such an event shall be considered a stranding within the meaning of the memorandum." In Kingsford v. Marshall (8 Bingh. 458), the ground was taken where the master intended, but the vessel in taking it struck against some hard substance which pierced the bottom. The cargo was damaged, but this was held not to constitute a stranding. "If the ship," says Mr Marshall, "be forced aground, and remain for any time stationary, whether it be on piles, on the muddy bank of a river, or on rocks on the seashore, provided there be a settlement of the ship, so that the voyage is actually interrupted, that is a stranding, without reference to the degree of damage she sustains" (232). (Park on Insurance, 177, &c. Marshall on Insurance, 231-234.) [INSURANCE. POLICT.]

STRAW-PLAT consists generally of the stalks of wheat, but sometimes also of those of rice, rvc, or darnel grass, which are platted in order to be made up into ing within the sense of the memorandum. But where the ground is taken under

those of rice, rye, or darnel grass, which are platted in order to be made up into hats or bonnets. This branch of industry, which is every where of a domestic kind, appears to have originated in Italy, and to have been introduced about the middle of last century into England. The large size of the wheat-straw, however, in this country operated against the manufacture until within the last 50 years, when owing to the adoption of splints or slips of straw in lieu of whole straws, and the interruption of the Italian trade by war, it rose into importance in Bedfordshire, Hertfordshire, and Buckinghamshire; the principal markets being Luton, Dunstable, and St Albans. Various kinds of plat are distinguished in trade, but they are continually changing with the caprice of feshion

they are continually changing with the caprice of fashion.

The straw used in Tuscany, the great straw-plat district of Italy, is said to be

that of Triticum turgidum, a variety of bearded wheat, cultivated solely for the straw; being sown close, and consequently produced thin and short: the upper joint of the stalk is that chiefly used. The beauty of the Tuscan plat is also greatly increased by the mode of joining it so as to form, by the combination of several narrow strips, an extended sheet of platted work. British plat, again, is commonnarrow strips, an extended sheet of platted work. British plat, again, is commonly joined by making the several rows of plat overwrap each other a little, and then joining the two overwrapping pieces with a needle and thread; and the articles made of split-straw are besides inferior to those of whole-straw of equal fineness, in pliability and durability. The Tuscan manufacture is chiefly followed in the neighbourhood of Florence, Pisa, Sienna, and the Val d'Arno.

STUCCO, a compound of Paris Plaster and Lime, used in forming cornices.

STURGEON, a large cartilaginous fish (Sturio), of which there are several varieties. It is caught occasionally on various parts of our coast, most frequently in the estuaries, or but a short distance up rivers; and is frequently brought to the London market from various localities. In the N. of Europe, the Caspian, and

London market from various localities. In the N. of Europe, the Caspian, and other places, the sturgeon fisheries are of great importance. Caviar is made of the roe of the female; isinglass is obtained from the dense membrane forming the air-bladder; and the flesh, besides being preserved by salting and pickling, is in request for the table while fresh.

SUCCADES, sweetmeats or preserves in sugar.
SUCCESSION DUTIES. The vicesima hereditatum, the twentieth penny of inheritances, imposed by Augustus on the Romans, is the earliest example we have of a tax upon the transference of property from the dead to the living. Many of the casualties of the feudal law were of the same nature; but the Dutch appear to have been the first to adopt succession taxes in their modern form. In this country, where they belong to the stamp department of the revenue, they are levied solely upon moveable property, which is effected partly by a stamp-duty proportioned to the amount of the deceased's effects, but graduated differently for testate and intestate successions,—and partly by per centage duties on legacies or residues. Succession duties are objectionable in principle [Tax], being in the general case a tax on capital; but, on the other hand, they possess the advantage of being easily collected

SUGAR (Du. Suiker. Fr. Sucre. Gor. Zucker. It. Zucchero. Por. Acucar. Rus. Sachar. Sp. Azucar. Arab. Sukkur. Malay, Soda) exists in all vegetables having a sweet taste, but is obtained chiefly from the sugar-cane (Saccharum officinarum), which contains it in greater quantity than any other plant. The sugar-cane thrives from the equator to the 32d degree of latitude. It is one of the largest of the grasses, growing from 8 to 12 feet in height, and acquiring a diameter of one or two inches; the sugar being contained in the loose, cellular, juicy pith with which the stalk is filled. In the British West Indies, from August to November is generally considered the best time for planting the cane. When ripe, commonly about March or April, it is cut off at the root, stripped of leaves and ends, and then passed twice through a mill so as to express all the juice. To prevent fermentation, passed twice through a min so as to express an the juice. To prevent termentation, a portion of lime (about 1 to 1600) is mixed with the juice, which is then evaporated by a moderate and cautious ebullition. When the syrup is sufficiently concentrated, it is drawn off into shallow wooden coolers, where it becomes a soft solid, composed of loose crystalline grains. It is then put into barrels with holes in the bottom, through which a black ropy juice, called molasses, gradually drops, leaving the crystallized sugar comparatively white and dry. In this state it constitutes raw or muscovado sugar. This generally concludes the process with the planters in the British colonies, but in many foreign estimates it is nearly to provide the raw sugar. British colonies; but in many foreign settlements it is usual to purify the raw sugar partially, by covering its surface, in conical shaped vessels, with a layer of moist clay,—the water from which gradually filters through it, carrying off some molasses. Sugar thus treated is called clayed sugar, and has lost its crystalline appearance. In this country the raw sugar is purified by boiling a solution of it with white of eggs, or the serum of bullocks' blood, lime-water being commonly used at the same time. When properly concentrated, the clarified juice is received in conical earthen received the properly concentrated, the clarified juice is received in conical earthen. vessels, the apex of which is undermost, in order that the fluid parts may be collected, and afterwards drawn off by the removal of a plug. In this state it is called loaf, lump, or refined sugar; and the name double refined is given when the operations are repeated. Sugar, however, is now mostly refined by what is called the patent process; the chief improvement of which consists in conducting the evaporation is vacuo, by which means the syrup is concentrated at a low temperature. By this plan there is much less empreyumatic syrup forward and consider. By this plan there is much less empyreumatic syrup formed; and even a considerable quantity of sugar can be obtained from molasses.

A more regular form of crystallization is given to sugar by carrying the evaporation only a certain length, and then permitting the syrup to cool slowly; but the addition of spirit of wine is necessary in order to make it crystallize, otherwise it form barley sugar. In crystals it is called brown or white sugar candy, according to its purity; the latter being the purest form in which sugar exists. Sugar candy is the only kind of refined sugar made in Chaina and India: the Chinese sugar cardy, which is of the finest quality is consumed in the European settlements in the European settlements in the European settlements in the Sugar candy is the Sugar candy.

only kind of refined sugar made in China and India: the Chinese sugar-candy, which is of the finest quality, is consumed in the European settlements in the East to the almost total exclusion of other sugar. Bastards is a coarse kind of crusted loaf sugar, made from the syrups and other refuse of the best sugar. Raw sugar should be dry, in large sparkling hard grains, of a clear yellow colour, without smell, and of a strong sweet taste, without any peculiar flavou. It varies very much in quality. It is chosen, for the purpose of refining, by the sharpness and brightness of the grain; and those kinds are preferred which have a peculiar gray hue. Soft-grained yellow sugars, although whiter, are not so fit for refining; for which reason sugars from particular countries are seldom used. a pecuniar gray nue. Sort-grained yenow sugars, atthough winter, are not so in for refining; for which reason sugars from particular countries are seldom used. The best are those of Jamaica and other parts of the West Indies; while the East India, Java, Manilla, and Siam varieties are generally of low quality.

Refined sugar should be very hard and brittle, of a close compact texture, and

break with sharp, semi-transparent, splintery fragments. It should have a brilliant white colour, a pure sweet taste, and should dissolve entirely in spirita.

The use of cane-sugar is said to have originated in China, from whence the plant

The use of cane-sugar is said to have originated in China, from whence the plant was conveyed to India, Arabia, and Egypt; through which channels it became early known in Europe, where, however, its culture made little progress until the period of the Crusades (1099-1244), when the increased communication with the East tended to spread a taste for sugar throughout the Western world. In the 12th century, sugar-planting was extensively followed in Sicily; thence, or through the Moors, it passed to Spain, Madeira, and the Canaries; and shortly after the discovery of America the cane was carried to Hayti and Brazil, from whence it gradually spread through the West Indies. Aided by slave labour, sugar soon became the most important stable of those countries: and the surpolies required by gradually spread through the West Indies. Aided by slave labour, sugar some became the most important staple of those countries; and the supplies required by the European states were long almost exclusively derived from their American settlements,—each generally granting, by means of fiscal regulations, a monopoly of its home market to its own colonies. The subsequent progress of the trade it is unnecessary to detail in this place. Suffice it to say, that, notwithstanding the shock given to industry in the British possessions by the measure of alawe emancipation (1838), the exportation of sugar from the different countries from which the European market is chiefly supplied, was estimated in 1839 as follows:—British West Indies and Mauritius, 3,571,378 cwts.; British India, 519,125; Danish West Indies 450,000; Dutch do., 260,060; French Sugar Colonies, 2,160,000; United States, 900,000; Brazil, 2,400,000; Spanish West Indies, 4,481,342; and Java, 892,475: total, 15,634,380 cwts. Of this fully one-fourth was sent to the United Kingdom, where sugar is more generally used than in any other part of Europe. The produce of the British sugar colonies formerly exceeded the wants of the home market, and the surplus was generally shipped to Hamburg and other con-

home market, and the surplus was generally shipped to Hamburg and other continental ports; but of late years the ratio of the supply to the demand has been entirely changed, partly through the increased wants of our augmented population, and partly owing to the falling off in the sugar crop of our West India colonies, in consequence of the disinclination of the emancipated negroes to the hard labour requisite for the cultivation of the cane. Through the latter cause mainly, the requisite for the cultivation of the cane. Through the latter cause mainly, the imports from these colonies gradually declined from 4,103,800 cwts. in 1831, to only 2,214,764 cwts. in 1840, and 2,151,217 cwts. in 1841; and as foreign produce was at the same time shut out by a prohibitory duty, the consequence was a rise of price, until, in November 1840, British plantation sugar in bond averaged 57s. 103d. per cwt.; Brazilian, of nearly equal quality, being at same time only 22s. This difference led, in 1840, to 2316 cwts. of foreign sugar being entered for consumption, notwithstanding the high duty of 63s. the cwt. with which it was burdened. Afterwards our soundly was augmented, chiefly by an increased importation of Eart ladia. our supply was augmented, chiefly by an increased importation of East India sugar, the duty on which had been lowered to the same rate as West India in 1835. Still, down to 1843, the price of raw sugar in Britain averaged from 10s. to 20s.

per cwt. higher than on the Continent.

The annexed table shows the total imports into the United Kingdom since 1824, the quantity of different kinds retained for home consumption, the produce of the duty thereon, and the average price of British plantation muscovado sugar, in bond, as taken from the London Gazette :-

Years.	Total Imports.	Retained for Consumption in the United Kingdom.					Price of Bri
		British Plantation and Macritius.	BritishE, India.	Foreign.	Tutal.	Produce of Duty.	per Cwt.
	Corn	Cets	Cwts.	Cwt	Cwis	The .	. 4
1825	3,908,135	2,972,623	107,200	25	3,079,848	4,176,655	38 6
1826	4,419,095	3,430,652	143,312	26	3,573,990	4,950,991	30 7
1827	4,110,018	3,270,885	69,856	186	3,340,927	4,650,192	35 9
1828	4,968,020	3,504,164	97,244	11	3,601,419	5,002,297	31 8
1829	4,856,393	3,421,409	118,400	12	3,539,821	4,896,242	28 7
1830	4,916,004	3,590,041	131,979	24	3,722,044	4,767,342	24 11
1831	5,366,262	3,667,396	113,536	79	3,781,011	4,650,590	23 8
1832	4,867,749	3,575,329	79,600	605	3,655,534	4,394,338	27 8
1833	4,739,292	3,553,450	98,283	71	3,651,804	4,414,302	29 8
1834	4.743,414	3,620,522	121,007	50	3,741,579	4,559,392	29 5
1835	4,448,267	3,757,851	98,680	31	3,856,562	4,667,900	33 5
1836	4,649,161	3,378,144	110,522	33	3,488,399	4,184,165	40 10
1837	4,482,578	3,684,712	270,055	43	3,954,810	4,760,565	34 7
1838	5,030,374	3,491,225	418,375	65	3,909,665	4,656,892	33 8
1839	4,678,219	3,348,298	477,252	49	3,825,599	4,586,936	39 2
1840	4,035,845	3,074,198	518,320	2,316	3,594,834	4,449,070	49 1
1841	4,905,018	2,992,142	1,066,032	257	4,058,431	5,123,996	38 11
1842	4,699,261	2,940,365	935,997	103	3,876,465	4,884,415	

MAPLE SUGAR is composed of the evaporated map of the maple-tree (Acer saccherimens) into moulds about the size of a brick. It is made chiefly in N. America. The quantity poin Canada has been reckoned at 32,500 cwis., equal to more than 2000 bluds of west ladia at Further information on the subject of this article will be found in Moscley's Treatise as Educards' History of the West India, Porter on the Nature and Properties of the Sugar-Ure's Dictionary of Arts, and under the heads India (British) and Wight Indias.

SUGAR OF LEAD, more properly acetate of lead, is prepared by digesting litharge or other oxides of the metal in pyroligneous acid. It has a singularly sweet and somewhat astringent taste. Sp. gr. 2-57. It crystallizes in white acidar masses, the state in which it generally occurs in commerce. It is used in medicine,

masses, the state in which it generally occurs in commerce. It is used in medicine, dyeing, and calico-printing.

SULPHUR, or BRIMSTONE (Fr. Souffre. Ger. Schwefel. It. Zelfe), an elementary, combustible, solid, non-metallic substance, of a peculiar yellow colour, and very brittle. It has neither taste nor smell, though when rubbed it has a faint peculiar odour. Sp. gr. after being fused, 1°990. When pure it is bright yellow, and very inflammable; burning with a clear blue flame, and leaving no residuum. It is an abundant product of nature, especially in volcanic districts; and in other places exists in combination with oxygen and sundry metals. It occurs in various forms. Native sulphur, largely imported from Sicily, is in square or oblong masses or blocks, called rough brimstone. Stick or roll sulphur is chiefly obtained from sulphuret of copper in this country. Sublimed sulphur, or flowers of sulphur, is a fine crystalline bright yellow powder, obtained by condensing the vapour of sulphur rapidly in capacious receivers. Refined sulphur is that purified by distillation in an iron still, and condensed in an iron receiver kept cool by water.

vapour of sulphur rapidly in capacious receivers. Refined sulphur is that purified by distillation in an iron still, and condensed in an iron receiver kept cool by water. Sulphur is employed for making gunpowder, sulphuric acid, and cinnabar, and for a variety of other purposes in the arts; it is also employed in medicine.

The chief supply of this mineral is obtained in Sicily, our imports from which have greatly increased since 1825, when, owing to a reduction of the import-daty from £15 to 10s. a-ton, and the increased demands of our manufactures, the annual consumption of Sicilian sulphur increased in 12 years from 7000 tons to between 30,000 and 40,000 tons. A great increase likewise took place in the import into France. In July 1838, the Sicilian government, in consideration of a bess of 400,000 Neapolitan ducats a-year, granted to a French company a monopoly of the sulphur-mines, the produce of which was to be limited to 600,000 quintals, to be supplied to them at fixed prices; but this monopoly, after an armed remonstrance from Britain, in consequence of its being at variance with commercial treaties, was abolished in July 1840; and the trade is now on its former footing.

Suppures Acid Fr. Acid Sulfurious. Ger. Schreftenbro), when pure is a colories of the sulfurious.

was abolished in July 1840; and the trade is now on its former footing.

SULPHURIC ACID (Fr. Acide Sulfurique. Ger. Schwefelsalire), when pure, is a colouriess oily fluid, acrid, corrosive, and intensely sour; and consists of three equivalents of oxygen, one of sulphur, and one of water. When as pure as usually prepared, it is of the specific gravity 1857. This acid was formerly obtained by the decomposition of green virtinol, whence its old name of oil of ritriol; but it is now procured by burning a mixture of about 8 parts sulphur and 1 of nitre, in a furnace so placed that the resulting fumes may pass into close leaden chambers containing water. The fumes as they arise are absorbed by the water, which gradually becomes a dilute sulphuric acid; and the acid is procured in a concentrated state by exaporation of this solution. The annual amount of this manufacture in Britain is calculated by Mr Brande at 50,000 tons; which, estimated at 108, per cwt., makes its value £500,000.

There is perhaps no substance more abundantly employed in the arts and manufactures. It is used in medicine. It is employed by bleachers for souring the cloth; by dyers for dissolving their indigo; by calico-printers; by brassfounders, button-makers, gilders, and japanners, for cleaning the surface of the metals with which they work; and by hatters, tanners, paper-makers, and many others. It is also used extensively in many chemical manufactures.

SUMACH (Fr. Sumac. Ger. Schmack. It. Sommaco), a shrub (Rhus corierie) which is a native of Persia and Syria, as well as the S. of Europe. Its shoots, after being cut, dried, and reduced to powder, are used for the purposes of dyeing and tanning. An ounce contains 78 or 79 grains of tannin. Of all astringents it bears the greatest resemblance to galls. It is considered of good quality when its odour is strong, colour of a lively green, well ground, and free from stalks. The best is the Sicilian. Nearly 500 tons are annually consumed in this country. SUMATRA. [EASTERN ISLANDS.]

SUNN, a material similar to hemp, the produce of the Cortalaria junca, in general use in the hotter parts of Asia for cordage. In India, two kinds are distinguished, phool and boggy. The first of these is the most esteemed.

SUPERCARGO, a person employed in a ship to oversee the cargo or trade.

SUPPLIES, the sums annually granted to the sovereign by parliament. SURVIVORSHIP, in life assurance, is a reversionary benefit contingent upon the circumstance of some life or lives surviving some other life or lives, or of the

lives falling according to some assigned order. [INTEREST, COMPOUND.]

SUWARROW or SAOUARI NUTS, are a species of BUTTER NUTS or Detries, the produce of a large tree (Caryocar ruciferum), which grows in Guiana. SWEDEN, a country of the N. of Europe, forming the eastern and more important section of the Scandinavian peninsula, lies between latitude 55° 20' and 69° N., and longitude 11° 10' and 24° 12' E.; having N.E. Russian Finland; E. and S. Gulf of Bothnia and Baltic; S.W. Sound, Cattegat, and Skager Rack; W. and Norman Area. 170.000 sq. miles. Population in 1839, 3,109,772. Government, a hereditary monarchy, with a state-council and a representative diet.

ment, a hereditary monarchy, with a state-council and a representative diet.

Sweden may be generally described as rather a flat country; except the frontier towards Norway, and the N. part, which is diversified with mountains, deep valleys alternating with sandy wastes, and in some parts forests. The central region contains extensive plateaux of table-land, covered with trees. And the S. provinces consist chiefly of sandy plains, interspersed with lakes and hills, which are sometimes bleak and barren, but elsewhere clothed with woods. The country is watered by numerous lakes and rivers; and the use of both for internal navigation is facilitated and extended in some places by canals; the chief work of this kind being the celebrated Goths Navigation from Gottenburg to Soderkeping, connecting the Cattegat and the Baltic. The climate in the S. and W. parts is similar to that of the N. of Germany; but towards the N. it is severe, though much milder than might be expected from its high latitude.

The soil, though mostly thin and poor, has been greatly improved by culture, especially around Carlstad and Lake Wetter. The chief agricultural products are—rve in the S. and barley in the N.; potatoes, oats, and maslin, with small quantities of wheat and pease; and the supply is now more than equal to the consumption. Flax is also grown, and in some places madder, buckwheat, wood, and tobacco. Domestic animals are numerous, but inferior. The chief articles for export are derived from the nines and the forests, particularly the former, which are mostly situated in the central provinces; their chief product is iron [Ison]; copper and lead, however, being also worked to some extent; but there is no coal. The forests, though covering nearly one-half of the surface, contain a comparatively small number of timber trees; and the export of wood is, from this cause, not so considerable as might at first be supposed.

The manufactures are chiefly domestic, the peasantry supplying themselves, as winter employ-

The manufactures are chiefly domestic, the peasantry supplying themselves, as winter employment, with nearly all the coarse woollens, linens, and cottons required by them. There are, besides, a good many cloth factories, with sugar refineries, distilleries, leather, paper, soap, tobacco, and glass works: the other manufactures are trifling.

The trade of Sweden has been reduced below its natural limits by the restrictive duties imposed.

The trade of Sweden has been reduced below its natural limits by the restrictive duties imposed by the government, with the view of protecting home manufactures; but latterly this system has been relaxed; and, at the same time, exportation encouraged by the reduction, in 1840, of one-half the customs on bar-iron, and the cessation, in 1842, of those on wood. Exports, principally from (about 79,000 toon sanually); with timber, linseed, copper, alum, corn, tar, colat, and other articles. Imports, chiefly sugar, coffee, and other tropical products; salt, wines, silk, wool, cotton, cotton twist, cotton manufactures, hemp, hides, skins, and oil. In 1840, the exports were officially valued at 20, 434,000 risdollars banco (£1,700,000); and the imports at nearly the same. The chief commercial relations are with Britain, the United States, Holland, the Hans-Towns, and Denmark. The trade with Britain consists in exchanging iron (16,000 tons), linseed, batters, and deals, and occasionally a little oats and barley, for manufactures (mostly cotton twists and woollens), wine, coffee, indigo, and spices.

PORTA.—Stockholm, the capital, chief manufacturing seat, and principal commercial emporium, leading, in the stop of the content of Lake Mælar with the Baltic, in lat. 55° 20' N., long, 18° 4' E. Pop. 85,000. The entrance to the port is difficult, but the harbour is deep and capacious, the largest vessels lying close to the quays.

\*\*Gottenburg is advantageously situated at the W. entrance of the Gottan navigation, at the head of a flord near the Cattegat, in lat. 57° 42' N., long, 11° 56' E. Pop. 28,700. The harbour is formed by two long chains of rocks, protected at its mouth by Fort Nys-Elfsborg.

\*\*Massures\*\*

Measures\*\*

Measu

MEASURES, MONEY, &c.

Measures and Weights.—The ain or ell of 3 feet = 23.38 linp, inches; and 100 ells = 64.94 linp, yards; the fathom is 3, and the ruthe 8 ells. The Swedish mile = 2250 ruthes = 11689 Imp. yards, or about 6 Imp. miles, 5 furlongs.

The tunnaland = 1.220 Imp. acre.

The tunnaland = 1°220 Imp. acre.
The kann, liquid measure, contains 2 stoops, or 8 quarters; and 100 kanns = 57°56 Imp. gallons; the anker is 15, the eimer 30, the tunna 48, the ahm 60, the oxhufvud 90, the pipe 180, and the fuder 360 kanns.

The tunna, corn measure, of 2 spann, 8 fjerane tunns, corn measure, of z spann, 6 19er-dingar, 32 kappar, or 56 kanns, = 4029 linp. bushels; but as 4 kappar are allowed to every tunns of wheat, oats, rye, or barley, for good measure, the tunns of corn may be estimated at 44 Imp. bushels.

The commercial weight is termed victualie-The commercial weight is termed victualis-wigt, and the pound or skolpind, victualis-wigt, of 2 marks, 32 lods, or 128 quentins = 8848 Dutch as = 6563 troy grains; also 100 lbs. vic-tualie-wigt = 9376 lbs. avoirdupois. The lispund is 20 lbs. victualie-wigt; the sten, 32 lbs.; the centner, 120 lbs.; the waag, 165 lbs.; and the steppund is 20 lispunds or 400 lbs. victualie-wigt. The mark, berg-work-wigt, or miner's weight,

= 5801 troy grains. The mark, land-staten-wigt, or country and city weight, = 5526 troy grains. The mark, jern-wigt, or stapelstad-wigt, for weighing iron and commodities in cutrepit, = 5250 troy grains: the jern-wigt is \$ths of the victualic-wigt.

The apothecaries' pound of 12 ounces, each of 8 drams or 24 scruples, = 5501 troy grains. The gold and silver mint mark of 16 lods, or

64 quentins, = 3252 troy grains.

Money.—Accounts are stated

Money.—Accounts are stated in riksdalers of 48 killings, each of 12 rundstycken or ore. The principal coins are the gold ducat, worth

1 ne principal coma are the gold ducat, worth 98. 2d. nearly; the silver species-riskdaler 48. 44d., and daler of 8 skillings, 84d.; also, in copper, the daler of 23 skillings, 3d.; pieces for 1, 2, and 3 skillings; rundstycken, and half rundstyckes. Gold and silver coins, however, are now rarely

used, the circulating medium being composed almost entirely of copper, and a depreciated paper money. The paper is of two kinds: Banco, consisting of the notes of the National Bank, is that in which merchants' accounts are generally reckoned: Rikegald, or government paper, is that commonly employed by ahopkeepers, and in small payments. Since 1835, rizdollars banco

are exchanged for rixdollars specie, at the rate of 23 of the former for one of the latter. Riksgald is of only 3ds the value of banco; 2 riksdalers banco being reckoned equal 3 riksdalers in riksgald. The rixdollar is thus worth—in banco bout 1s. 8d.; and in riksgald, la. 13d. sterling.

The paper money includes notes so low as a skillings banco, about 34d. sterling.

The Revenue, according to the budget of 18th, amounted only to 10,742,890 rindollars banco, or £795,240, the country being very lightly taxed.

SWEETS, an English fiscal name for home-made wines and sweetened spirit-uous compounds. The trade between the different portions of the United King-dom is regulated, in respect to countervailing duties and drawbacks, by the act 6 & 7 Wm. IV. c. 72. Every retailer is required to take out an annual excise-

license, costing £1, 1s.

SWITZERLAND, a country of Central Europe, bounded N. and E. by Germany; S. by Italy; and W. by France. Area, 15,257 sq. miles. In 1838, the population was 2,188,000. It is a confederation of 22 states or cantons, namely, Schalings, Thurgau, Zurich, Aargau, Basle, Soleure, Berne, Lucerne, Zug, Schweit, St Gall, Appenzell, Glarus, Uri, Unterwalden, Friburg, Neufchatel, Vaud, Geneva, Valais, Tessin, Grisons; all democratic republics except Neufchatel, in which the King of Prussia exercises sovereignty.

Valais, Tessin, Grisons; all democratic republics except Neufchatel, in which the King of Prussia exercises sovereignty.

Switzerland is the most mountainous country of Europe. The ranges of the Alps, and their numerous offsets, extend over the S. and S.E. districts, occupying about one-half of the surface. Along the W. boundary runs the Jura ridge; and the country between these two mountain-systems has towards the S. the ferm of a plain, interspersed with isolated hills; and towards the N. it is traversed by groups of hills of moderate elevation. The Alpine and other mountain-chains are separated by deep valleys or narrow plains, which form the beds of extensive lakes, as Geneva, Constance, Neufchatel, Lucerne, and others; or the basins of large rivers, such as the Rhone, Chille, Inn, Ticino, and Doubs, which all rise in Switzerland. This difference of elevation produces a singular variety of aspect and climate; for, while the valleys are scorched by heat, perduces a singular variety of aspect and climate; for, while the valleys are scorched by heat, perduces a singular variety of aspect and climate; for, while the valleys are scorched by heat, perduces a singular variety of aspect and climate; for, while the valleys are scorched by heat, perduces a singular variety of aspect and climate; for, while the valleys are scorched by heat, perduces a singular variety of aspect and climate; for, while the valleys are scorched by heat, perduces a singular variety of the produced; and cattle (890,000), sheep, and goats, constitute the chief riches of the rural population. The last is mostly divided among numerous small proprietors, whose diminutive patches occupying but a part of their time, they are necessarily led to employ the remainder in weaving and such like capital in which they engage for a mere pittance of wages. This, joined to low fiscal burdens, said the absence of all restrictions on trade or free intercourse with foreigners, has led to manufactaring industry being in a considerable state of advancement in

### MEASURES, MONEY, &c.

Measures and Weights.—In 1837, Berne, Zurich, Lucerne, Friburg, Zug, Soleure, Basic Largau, Thurgau, Schafflausen, Glarus, and St. Gall, adopted the following measures and weights founded upon the French metrical system:—

The foot = 3 decimètres; and 16,000 feet = 1 stunde = 5249 Imp. yards. The ell = 6 decimètres; and 100 ells = 6552 Imp. yards. The mass = 1 french litre; and 100 mass = 350 louis franc (in silver) = 1 French franc 48 centimes: la 110 ells = 6552 Imp. yards. The mass = 1 french litre; and 100 mass = 350 louis d'or = 18a. 94d.

In Geneva, accounts are kept in French franc sand 100 viertel = 10 mass = 165 Imp. peck; and 100 viertel = 4126 Imp. bushed.

The pound of 32 loths = \$ kilogramme; and 100 fritain, and France, 30 daya' sight; from Germany and Italy, 15. Days of grace abolished.

## Т.

TAEL, a Chinese weight; also a money of account. [CHINA.]
TALC, a mineral allied to mica, used in tracing lines on wood, &c.
TALLOW (Fr. Suif. Ger. Talg. It. Sego. Por. and Sp. Sebo. Rus. Sale, toplenæ), animal fat separated by fusion from the membrane in which it occurs, and should be suifed. It is presented by the force are not about 1 in Second Indiana. and clarified. It is procured chiefly from oxen and sheep. It is firm and brittle, has a peculiar odour; and is applied to various uses, but particularly to the manufacture of soap and candles, and the dressing of leather. Tallow is an important article of trade in the United Kingdom, where, in addition to the native supply, estimated at 120,000 tons, about 60,000 tons are annually imported: which last, excepting trifling quantities from the La Plata states and Sicily, is brought almost exclusively from Russia.

The exports from Russia average about 65,000 tons annually, 9-10ths of which are shipped from St Petersburg, where five kinds are distinguished: 1. Yellow candle, in two sorts: this kind is obtained from oxen, and about 6-7ths of the whole shipments are composed of the first sort. 2. Lopatny, in one sort, called second candle. 3. White candle, in two sorts, procured from sheep and goats. 4. Siberia soap, in three sorts: this kind is a mixture of Kalmuc sheep and oxen fat. 5. Ordinary soap, in three sorts: it is chiefly derived from Kalmuc sheep. Russian tallow is shipped in casks weighing from 8 to 10; cwt. gross each. The tare fluctuates from 10 to 12 per cent. The braacking and taring take place on delivery for shipment.

TAMARIND, the fruit of the Tamarindus Indica, is a pod containing a viscid acid pulp, connected with the seeds by tough strings or fibres.

TAPIOCA, a nutritive substance prepared from the starch of the farinaceous roots of the Jatropha manihot, or cassava plant, extensively cultivated in S. America, especially Brazil. It is imported in pearl-like globules, tinged with red.

TAR (Fr. Goudron. Ger. Theer. Rus. Degot, Sinola shitkaja. Sw. Tjärra),
a thick empyreumatic oil, of a dark-brown or black colour, obtained by burning

pine and fir trees in a close smothering heap, with a channel through which the tar exudes. It is chiefly used for resisting moisture in ships and outhouses. It is largely made in Russia, from whence about 12,000 lasts are annually imported into Britain, besides nearly 2000 lasts from Sweden and the United States. The

last contains 12 barrels, each of 264 Imp. gallons.

TARE (from the Italian tarare, to abate), is a deduction from the gross weight of goods on account of the package in which they are contained: the remainder is called net weight. It is often fixed as to particular commodities by a conventional rule among merchants, in which case it is called customary tare, in contradistinction from the real tare ascertained by measurement. Trett, Draft, and

distinction from the real tare ascertained by measurement. Ireu, Drays, and Cloff, are old allowances of the same kind, now nearly obsolete.

TARES or FITCH, a species of pulse (Vicia sativa) cultivated as herbage.

TARIFF, a table of duties payable on goods imported or exported. The British tariff has undergone five important alterations since the commencement of the present century, namely, in 1809, 1819, 1825, 1833, and 1842. The last, which contains numerous important reductions on the duties on the importation of live-stock will be found at learth at the and of the present volume.

and provisions, will be found at length at the end of the present volume.

TARTAR (Fr. Tartre cru, blanc et rouge. Ger. Roher Weinstein. It. Tartaro rolgare), an acidulous salt which exists in the juice of the grape, and is deposited in wine-casks in the form of a crystallized incrustation, more or less thick, which is scraped off. This is crude tartar, or argol. It is either white or red according to the colour of the wine: the former is preferred, as it contains fewer impurities than the red; but the properties of both are essentially the same. When good, it is thick, hard, brittle, and brilliant, with but little earthy matter. The German or Rhenish argol is reckoned the best; after which that from Bologna. It is also brought from Florence, Naples, Sicily, and the Cape of Good Hope. It is used in hat-making, gilding, dyeing, and in the preparation of tartaric acid.

TARTAR [CREAM or], (Fr. Crême de lartre. Ger. Weinstein rahm. It. Tartaro purgato), the bitartrate of potassa of chemists, is argol or crude tartar purified by solution and crystallization. It occurs in small, irregular, gritty crystals, or in the form of a fine white powder. It has an acid harsh taste. Cream of tartar is used in medicine and the arts.

TARTARIC ACID is procured chiefly from white argol by the action of prepared chalk and sulphuric acid. The crystals formed are of considerable size, permanent, without smell or colour, and very scrid to the taste. It is used in many of the arts, particularly dyeing and calico-printing; and is much employed as a cheap substitute for citric acid in lemonade and effervescing solutions.

TAX, a portion of the produce of the capital and labour of a country, placed at the disposal of the government. Security, protection, and good order being productive of universal advantage, it is obvious no individual can complain that he is made to contribute in the same proportion to his means as others for their attain-ment. Still, like all other values, the smaller the sacrifice for which they can be obtained so much the better. Every mode by which the expenses of government can be diminished and taxation reduced is an advantage to the public, precisely of the same kind that a diminution in the cost of procuring any commodity is to an individual. Hence, the best plan of finance, says M. Say, is to spend little; and the best of all taxes the least.

The general principles which, according to Adam Smith, should regulate all taxes are the following:—lst, The subjects of every state ought to contribute towards the support of the government as nearly as possible in proportion to their respective abilities,—that is, in proportion to the revenue which they respectively enjoy under the protection of the state. 2d, The tax which each individual is

bound to pay ought to be certain and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor, and to every other person. 3d, Every tax ought to be levied at the time and in the manner in which it is most likely to be convenient for the contributor to pay it. 4th, Every tax ought to be so contrived as both to take out and to keep out of the pockets of the people as little as possible over and above what it brings into the public treasury. Perhaps these principles are as just and comprehensive as they can be made; and that system of taxation is best which conforms most nearly to them.

Taxes must ultimately fall either on revenue or capital. There is perhaps no single tax which is not partly derived from each of those sources. But, assuredly, the largest proportion of all taxes, judiciously imposed, is paid out of revenue; the desire to preserve their place in society, to preserve their capitals unimpaired, and to improve their condition, stimulating most men to endeavour to discharge the burden of a moderate tax by an increase of labour or of saving. A tax, however, is not necessarily a tax on capital, because it is laid on capital, or a tax on income because it is laid on income. A moderate tax laid on capital may be, and generally is, defrayed from a saving of income; while an oppressive tax laid on income has in most cases to be paid out of capital. But of all taxes those are the most injurious which necessarily fall on capital; for every such tax, by diminishing the funds destined to support productive industry, lessens the revenue of the people, —the only source from which taxes can be permanently paid; and thus lays the sure foundation of national poverty and distress.

A tax is said to be direct when it is immediately taken from income or property;

and indirect, when it is imposed on the articles on which the income or property is expended. All taxes are disliked, and the more directly they are imposed, the more hateful they become. Hence, in most countries, the number and amount of direct taxes are small compared with those which are levied indirectly. The latter always meet with a more cheerful acquiescence on the part of the people, being felt the least, because no formal demand is made upon them; while they can often be so wisely contrived, that the consumer shall scarcely know that he pays them. Besides, when placed upon the proper description of articles,—as luxuries,—the payment of them becomes optional. The facility, however, with which indirect taxes may be levied, renders it necessary to consider the incidence and effects of them with peculiar caution.

If a duty be levied on a particular commodity, its price will sustain an equal rise; for if it did not, the profits of the producers would be sunk below the common level and their business would be abandoned. But it depends on the circumstance of the commodity being a luxury, whether a tax on it will fall wholly on the consumer. In so far as necessaries are used by persons of property, taxes on them are also defrayed by the consumers; but, in so far as they are required by labour-ers, the effect of taxes on them differs in no respect from the effect of equal imposts laid directly on wages,—at least in those cases where the wages are as low as is

consistent with the preservation of the number of labourers.

Taxes should be allowed to interfere as little as possible with the progress of national wealth; and it should always be an object to derive them from the results of the successful employment of capital and industry, and not to press them upon any intermediate stage of production. Hence taxes upon raw materials are objectionable. They increase the price of such materials, and thus limit the power of the manufacturer to purchase them, and to employ labour in augmenting their value; while, by increasing the price of the exported manufactures, they limit the demand for them abroad. Taxes upon home manufactures are liable to similar objections, for them abroad. Taxes upon home manutactures are nable to similar objections, since, by increasing the price they diminish the consumption, and consequently discourage the manufactures, and the employment of labour and capital. On the other hand, luxuries are a fair subject of taxation. Taxes upon such articles do not interfere with industry or production; but care must be taken to proportion the charge in each case to the value of the commodity. Excessive duties are less productive than moderate duties; while the causes of their failure are injurious to public wealth by discouraging consumption, and to its morals, by offering an inducement to smurgling. Experience alone can show the precise rate at which inducement to smuggling. Experience alone can show the precise rate at which the revenue is most productive, consistently with an unchecked consumption and an absence of contraband dealing; but it may be assumed, that whenever a tax adds very greatly to the price of an article of general consumption, it puts it out of the reach of many who are desirous to purchase it, and creates, by the chance of a large profit, a temptation to evade the payment of the duty. When a country

possesses any exclusive, natural, or acquired advantage, in the production of commodities, as Great Britain in coal, China in tea, and Russia in tallow, an export duty is perhaps the most unexceptionable of all taxes, from its falling wholly on the foreigners by whom the articles exported are bought and consumed. Care should be taken, however, not to impose such a duty on commodities which can be produced at nearly the same cost abroad, for its effect would then be to put an entire stop to their exportation, by causing the market to be supplied by others. Care must likewise be taken that the imposition of an export-duty does not provoke injurious retaliation from foreign states.

The only legitimate object of taxation is revenue; but duties are often imposed on the importation of merchandise without reference to this object, and solely with the view of directing trade into particular channels. Thus protective duties are imposed for the purpose of artificially raising the price of the productions and manufactures of foreign countries, so as to restrain or prevent their competition with similar articles produced at home; and discriminating duties, or duties not levied equally upon the produce or manufactures of different countries, are imposed (in Britain now solely with reference to the colonial trade), with the view of giving an advantage to the country on whose commodities the tax is lightest as compared with others. The impolicy of all such duties has been already explained in the article Commerce.

in the article COMMERCE.

TEA (Chin. Cha, Te. Du. Te. Fr. Thé. Ger. Thee. It. Te. Por. Cha.

Rus. Tchai. Sp. Te), the leaf of an evergreen shrub (Thea), 3 to 6 feet in height, resembling a myrtle, and bearing a white blossom something like a wild rose. The leaves, elliptic, serrated, and alternate, are classed as black and green; but it is still uncertain whether these are obtained from one or more species, or from varieties of the same species. The plant is a native of China and Japan; it is also cultivated in Java, Assam, and other places; but at present the only commercial source of tea is China, where it is grown in almost every province except the most northerly, though the finer kinds are confined to a few localities. Formerly, all the black tea was brought from the province of Fo-kien, and the green from that of Kiangnan; but the culture of the first for exportation is now extended to Quang-tung, and of the other to Tche-kiang. From these places it has hitherto been conveyed from 400 to 700 miles, mostly by land-carriage, to Canton for shipment; but, under the late treaty with Great Britain, it will doubtless find its way to nearer ports.

The plant is propagated from seeds, which are deposited in rows. The first crop of leaves is not collected until the third year; and when the trees are six or seven years old, the produce becomes so inferior that they are removed. There are commonly three gatherings of the leaves yearly,—in April, Midsummer, and August. The earliest possess the most delicate colour and aroma; leaves of the second gathering have less valuable qualities; and those last collected are of a dark colour, large, coarse, and so inferior that they are consumed only by the poorest of the natives. After being gathered, and partially dried by exposure to the sun, they are farther dried in a heated pan. They are then removed to a table where they are rolled and cooled; after which they are sifted and sorted into several varieties. The object of the drying and rolling is both to diminish the bulk and to enable the leaves to preserve their flavour.

DESCRIPTIVE TABLE OF THE PRINCIPAL TRAM.

BLACE TEAS.

1. Bohca is a coarse leaf, distinguished by containing a larger proportion of the woody fibre than other teas; its infusion is of a darker colour, and as it has been more subjected to the action of the these learns without becoming must

of fire, it keeps longer without becoming musty than the finer sorts. Two kinds are brought from China: the lowest called Canton bohea, is a mixture of refuse congou with a coarse tea called woping. The better kind of bohea comes from the woping. The better kind of bohea comes from the district of that name in Fo-kien, and having been of late esteemed equally with the lower congous, has been packed in the same square chests, while the old bohea package is of an oblong shape.

2. Congou (a derivation from Koong-foo, "labour or assiduity") long formed the bulk of the Foot Letie Company's exercise, but the quality

bour or assiduity") long formed the bulk of the Rast India Company's cargoes; but the quality gradually fell off; and of late the consumption of bohes has increased in this country to the diminution of congou, the standard of which has been considerably lowered. A particular variety called campoi (from Kien-poey, "selection," or "choice"), has ceased to be prized from the absence of strength,—a characteristic generally esteemed beyond delicacy of flavour.

3. Souchong (from Scaou-choong, "small or scaue-choong, "small or scarce sort") is the finest of the stronger black

DESCRIPTIVE TABLE OF THE PRINCIPAL TEAS.

If, distinguished by contion of the woody fibre southouge, packed in separate paper bundles of an darker colour, about i lb. each, is so fine as to be used almost an subjected to the action exclusively for presents. The finest kinds of southough them.

chong are sometimes scented with flowers; and they cannot be obtained, even in China, except at high prices. An exceedingly crisped and curled leaf, called sonchi, has lately grown into disrepute, from being often mixed with a ferruginous dust.

4. Pekoe, being composed mainly of the young spring-buds, is both dear and small in quantity. With a view to preserve the fineness of flavour, the application of heat is very limited in drying, whence this kind is more liable to injury from

keeping than any other sort.

GREEN TEAS.

and sold as the refuse, or "skin tes," at a much | in China Yu-trien, "before the rains," been

Tea must have been used in China from a remote period; but it was mknown in Europe until the beginning of the 17th century, when it was introduced by the Dutch. It was carried from Amsterdam to London. Afterwards small quantities Dutch. It was carried from Amsterdam to London. Afterwards small quantities were brought to England by the East India Company; but it did not become an object of trade with them until about 1678, when they imported 4713 lbs. In the beginning of the last century it came more into use; and in 1746, the quantity consumed increased to 2,338,589 lbs.; in 1768, to 6,892,075 lbs.; in 1785, to 10,856,578 lbs.; in 1800, to 20,358,702 lbs.; and in 1833, to 31,829,619 lbs. Hitherto the East India Company had enjoyed a monopoly of the British trade, and the price of tea was in consequence much higher than in other countries: but their exclusive privileges were abolished, April 22, 1834, when the trade was thrown open, subject to the regulations of the act 3 & 4 Wm. IV. c. 101. The competition of private traders afterwards reduced the price; and the quantity consumed in the United Kingdom increased in 1835 to 36,574,004 lbs.; and in 1836 to 49,142,236 lbs.! The war with China and distressed condition of our manufacturing population, subsequently led to a great falling off in the consumption; but in 1841 it amounted to no less than 36,396,078 lbs. From 2,000,000 to 4,000,000 lbs. are besides annually imported for re-exportation, chiefly to British America and Germany.

imported for re-exportation, chiefly to British America and Germany.

Tea is also largely consumed in the United States; considerable quantities are likewise used in Holland and in Russia, which last country is supplied overland by way of Kiachta. In other parts, the consumption is quite inconsiderable.

The British duties on tea have varied greatly at different periods. From 1819 to 1834, an at salorem excise duty was levied of 96 per cent. on all teas sold under 2k, per lb., and lus per cent. on all that were sold at or above 2k, per lb. In 1834, tea was removed from the excise to the customs department of the revenue, when there were imposed—on bohea, 1s. 6d, per lb.; on congot, twankay, hyson-skin, orange pekoe, and campoi, 2k, 2d, per lb.; and on southons, basen, flavery pekoe, and other kinds not enumerated, 3k, per lb. These rates ceased July 1, 1836; since which a fixed duty of 2k, 1d, per lb. has been imposed on all teas.

TEAK, a large Indian tree (Tectona grandis), having a trunk erect, lofty, and of an enormous size. It has some resemblance to oak in its timber, but its quality is reckoned preferable for shipbuilding; and the country ships of India, as well as many of the vessels trading between India and this country, are constructed of it. It is easily worked, and at the same time strong and durable. Alternate exposure to a vertical sun and to the drenching rain of the wet monsoons, which would rend in pieces European oak, produce no injurious effect upon teak. Being of an oily nature, it also possesses the valuable property of preserving iron, while oak destroys it. The teak most esteemed is grown in the Ghauts. There are also extensive forests of it on the banks of the Irrawady in Birmah; and it is largely exported from Rangoon to Calcutta and other parts of India. Its quality, though inferior to that of Malabar for shipbuilding, has been found fitter for machinery.

APRICAN TEAK is a name improperly given to a species of timber largely imported from Signa Leone. Though for some purposes useful, it is destitute of several of the most valuable properties of teak; and is, in fact, the product of an entirely different tree.

TEXAS, a republic of N. America, between the United States and Mexico, ex-

TEXAS, a republic of N. America, between the United States and Mexico, extending from latitude 20° to 38° N., and from longitude 94° to 107° W. Area, 310,000 sq. miles. Population, 350,000. Texas is an integral not a federal republic. Texas was formerly a province of Mexico; but having been peopled chiefly by Anglo-Americans, disputes arose, and afterwards an insurrection, which resulted, April 21, 1836, in its independence, by the defeat of Santa Anna, the Mexican president, at San Jacinto. It is both a fine and a fertile country, mostly level, and well suited for the growth of cotton, which is its acricultural staple. The grains chiefly cultivated are maize and wheat; but the rearing of live-tock forms the principal occupation, especially in the prairies. Slavery exists, and industrial progress is mainly dependent on its continuance, as the climate is too hot and relaxing for free labour. The position of the country, however, is favourable for trade: and in excharge for cotton and other products sent to Britain, partly by way of New Orleans, the Texians import manufacture. &c. There is also a considerable inland trade with the United States, at Santa Fe, to which

and sold as the refuse, or "skin tea," at a much lower price.

3. Hyson (corrupted from the Chinese term for "flourishing spring,"), is a fine sort gathered in early spring. In collecting green tea, the leaves only are taken, being nipped off above the foot-stalk, while in the early part of the season. Every leaf is twisted and rolled by hand; and, on account of the extreme care required in its preparation, the extreme care required in its preparation, the test is difficult to procure, and very expensive.

4. Gunpowder is nothing but a more carefully-picked hyson, consisting of the best rolled and roundest leaves, which gives it that granular appearance whence it derives its name.

5. Young Hyson, until spoiled by fraudulent mixture to meet the large demand of the Americans, was a genuine delicate young leaf, called green tea is more considerable than for black.

goods are brought by way of Pittaburg and St Louis. The Texan ports are, Galvesten, Matagorda Bay, and Aransas. The currency and weights are similar to those of the United States; but some of the measures are Mexican. Texas was recognised by the United States, March 3, 1837; and treaties were concluded with France, September 25, 1839, and with Britain, November 16, 1840. For further information, see Kennedy's Texas.

THREAD (Fr. Fil. Ger. Zwirn. Du. Garen. It. Refe. Por. Fio. Sp. Hilo, Torsal. Rus. Nilki), a small line, formed by twisting together fibres of flax, cottens a civil with the surjour kinds used in covering and in a virtual hill.

ton, or silk. The various kinds used in sewing, and in making bobbin net, and some

other textile fabrics, consist of two or more yarns, firmly twisted together.

TILES (Fr. Tuiles. Ger. Duchziegel), a kind of thin brick, or plate of baked clay, used chiefly for covering roofs, but occasionally also for paving floors and making drains. Down to 1833, an excise duty was levied in Britain on tiles.

TIMBER, wood adapted for house or ship building. The trade in timber is one of great extent and importance. A considerable portion of that (Oak) used in shipbuilding is of home-growth, but the greater portion of that (PNR) employed in house-carpentry is imported,—the sources of supply being the countries around the Baltic, especially Prussia and Norway, and our colonies in N. America. The produce of the N. of Europe is generally of excellent quality; but much of the colonial timber is very inferior. Teak is brought from Africa, mahogany from Honduras and other places, and cabinet and dye woods from a variety of quarters; but these scarcely enter into competition with the timber of N. America and the Baltic. The duty on foreign timber was, in 1787, only 6s. 8d. the load of 50 cubic feet; but it was gradually raised until, in 1804, it amounted to 25s. In 1810, it was raised to 54s. 8d.; and from 1814 to 1820, it was 64s. 11d. and 65s. the load. Colonial timber was admitted free until 1798, when a duty was imposed of 3 per cent. ad valorem; that the trade in this kind correlated winted with the colonial timber. but the trade in this kind scarcely existed prior to 1803, when the duty was changed to a specific rate of 2s. per load; which, however, was abolished in 1806. From this year colonial timber was admitted free until 1821, when a duty of 10s. the load was imposed, and at same time the duty on European timber reduced from 65s. to 55s. the load, leaving a preference duty in operation of 45s.; which system continued till 1842. These differential duties led to the substitution of the inferior timber of N. America for the superior produce of the N. of Europe. The average annual importation of N. American timber, only 16,533 loads in the five years from 1803 to 1807, gradually increased, until, on an average of the five years, 1829-1833, it amounted to 412,682 loads; while the importation of Baltic timber fell off in the same period from 232,477 loads to 122,783 loads. In 1841, the consumption of foreign and colonial timber in the United Kingdom, and the duty derived therefrom, were as follow:—Battens, deals, and staves, 177,058 great hundreds (120), £778,990; timber, 8 in. sq. and upwards, from British America, 613,679 loads, £337,795; do.

timber, 8 in. sq. and upwards, from British America, 613,679 loads, £337,795; do. from other parts, 131,479 loads, £370,302: making in all, of revenue, £1,487,087. Proposals for a reduction of the timber duties were made by Earl Grey's government in 1831, and by Lord Melbourne's in 1841; but nothing was effected until 1842, when the duty on colonial timber was reduced to 1s. per load. At same time, foreign timber was lowered to 30s. the load; deals, 35s.; and after October 10, 1842, to 25s. and 30s. respectively. The mode of charging the duty was also improved. Formerly it was disproportionably heavy on the smallest and least valuable kinds of deals, battens, and planks; while, in measuring unsawn timber, the cubic contents were, it is alleged, over-estimated from 10 to 20 per cent.; and the sawers complained that timber partly cut up was charged proportionally lower than in the log, by which their interests were needlessly injured.

than in the log, by which their interests were needlessly injured.

TIN (Fr. Fer blanc. Ger. Weissblech), a white brilliant metal. Its surface is but slowly impaired by exposure to the atmosphere, nor is it oxidized even by the combined agency of air and moisture. Its malleability is very considerable. In ductility and tenacity it is inferior to several metals. It is soft and inelastic. Sp. gr. 7'2. Fusing point, 442° Fabr. It is employed, when in a liquid state, in tinning or covering iron and copper plates, to protect them from rust; also in the fabrication of a great variety of utensils. Alloyed with lead it forms pewter. It is likewise used in the process of enamelling; in silvering looking-glasses; by dyers, when solved, to heighten red colours; and for many other purposes.

Tin is rather a scarce metal: it is principally found in primitive rocks, and occurs disseminated in them, and in beds, but principally in veins, mostly in a state of crystallization, being rarely compact, and is frequently accompanied by other minerals. The ore from which it is chiefly obtained is an oxide of the metal. Tin is found abundantly in Cornwall and the western part of Devonshire: it is also procured in Germany, Bohemia, and Hungary, in Europe; in Chili and Mexico, in America; and in Malacca and Banca, in Asia.

BRITIAN TIM.—The annual produce of the tin mines and works of Cornwall is estimated at 400 tons, worth from £65 to £30 a-ton. About 30,000 cwts. of unwrought tin are annually experte from Britain, chiefly to France, Italy, and Russia; which is exclusive of tin and pewter war and tin plates, in declared value nearly £400,000, sent to the United States, Italy, Germany France, the colonies, &c. From 10,000 to 30,000 cwts of Banca and Malay tin are builds in ported for re-exportation to the continent and the United States.

TINCAL. [BORAX.]
'TOBACCO (Du. Tabak. Fr. Tabac. Ger. Taback. It. Tabacco. Por. & So. Tabaco. Rus. Tabak. Arab. Bujjerbang. Mal. Tambracoo. Chin. Sang-yen), Tabaco. Rus. Tabak. Arab. Bujerbang. Mal. Tambracoo. Chin. Sang-gen, the dried stimulating narcotic leaves of a plant indigenous to America, but extensively cultivated in the Old World,—its use, either for smoking, chewing, or suffing, being now common in all countries. There are several species,—the principal being the Nicotiana Tabacum, grown in Virginia, the great commercial source of the "weed." It is an annual herb, raised from seeds sown in March in prepared protected beds, from which it is transplanted in May; and it attains perfection in September. It has then a stem from three to six feet in height, bearing large oblong spear-shaped leaves, which, after being gathered, and cured by fermentation and drying, are ranged horizontally and pressed in the hogsheads in which they are exported: the finest, however, being generally made into a kind of colle are exported; the finest, however, being generally made into a kind of rolls.

Tobacco requires considerable heat to come to perfection, but with care it may be rearred in temperate climates; and it is thus cultivated to a great extent in Holland, France, Prussia, and other countries, in several of which the trade is, for fiscal purposes, monopolized by the government. For a more detailed account of the rearing of tobacco, see Porter's Tropical Agriculture.

the rearing of tobacco, see Porter's Tropical Agriculture.

Tobacco was introduced into Europe by the Spaniards and Portuguese, who acquired the habit of smoking from the natives of America; and it was brought to England by Raleigh and his conducted into Eugland; in which, notwithstanding several prohibitions, it was continued mild the Restoration, when, for the purposes of revenue, the exclusive supply of the home markst was secured to the American colonists; though its cultivation in Ireland was permitted usual recent period. Tobacco having been always the subject of an extensive sunggring, especially before 1825, the custom-house accounts of the trade cannot be implicitly relied on. In 1845, the quantity of unmanufactured tobacco imported into the United Kingdom amounted to 38,204,641 lbs.; of manufactured and snuff, 733,937 lbs.; total, 39,398,578 lbs.: of which shout 19-20ths were brought from the United States, and the remainder chiefly from Cubs, Colombis, Hayti, and the East Indies. The total quantity entered for consumption in the same year was 29,378,462 lbs.; the surplus imported being re-exported chiefly to Germany, Holland, Belgiam, Spain, Portugal, Italy, west coast of Africa, and Australia.

Dealers distinguish between strip and leaf, or strip-lad and hand-work; the former being the technical name for that from which the stem of the leaf has been taken away, before the latter is packed, whereas hand-work is the leaf packed whole, stem and all. Upon the arrival of tobacco in Britain it is lodged in bonded warehouses, where every cask is opened, and the portion which from damage is considered to be not worth paying duty upon, removed and consumed. Afterwards, it is conveyed to the manufacturer, who communicates to it one of the three forms in which it is used—common tobacco, cigars, or souff.

it is conveyed to the manufacturer, who communicates to it one of the three forms in which it is used—common tobacco, cigars, or snuff.

The Duly in Britain on foreign unmanufactured tobacco was in 1786 only 10d. per lb.; but in 1787 it was increased to 1s. 3d.; in 1796 to 1s. 7d.; and afterwards gradually to 4s. in 1815; which high rate was continued until 1825, when it was reduced to 3s.—the existing rate. As the price of tobacco in bond varies from 24d. to 6d. per lb., the duty is from 600 to 1440 per cent.: the average rate is about 900 per cent. The Irish duties were assimilated to those of Britain in 1813. The net revenue levied in the United Kingdom on the article is about £3,500,000; only two foreign commodities—sugar and tea—bringing in a larger sum.

The duty was collected both through the customs and excise until 1825, since which it has been levied wholly by the customs. A strict survey of the manufacturers was, however, maintained by the excise until 1840, when it was abolished (3 & 4 Vict. c. 18); but the smurghing and adulteration alleved to be practised, led in 1842 to a partial re-establishment of the excise surveillance by the 5 & 6 Vict. c. 33.

Tobacco is prohibited to be imported in vessels of less than 120 tons, or exported in those

the 5 & 6 Vict. c. 33.

Tobacco is prohibited to be imported in vessels of less than 120 tons, or exported in these under 70 tons; and the places of import are limited to London and Liverpool (to which two nearly the whole is brought), and a few other principal ports. A charge of 2s. per hhd. is made on its being placed in the bonded warehouse, and the same when it is taken out; but no other rest is due for five years. On being re-shipped it is subject to an allowance of shrinkage from the seller to the buyer of 30 lbs. per hhd. on Virginia and Kentucky, and 15 lbs. per hhd. on Maryland, on the landing weights: the draft of the former 8 lbs., and the latter 4 lbs., with a tret on all corts of 4 lbs. Per 104 lbs. When taken out for home consumption the same allowances of draft and tret are made as for exportation, and the duty is charged on the net weight. [Cusroms Resulations.]

TOLU BALSAM, the concrete juice of the Myroxybon toluiferum, is of a brownish-yellow colour, transparent, with the taste and odour of the white balsam of Peru. It is imported from South America in earthenware jars or tin cases; but it is much adulterated.

is much adulterated.

TON, a British measure of weight, equal 20 cwts. or 2240 lbs. avoirdupois; in

the measurement of a ship, it is reckoned at 40 cubic feet.

TONNAGE of a Ship, is properly an expression for its interior capacity by the number of tons of sea-water which it could contain; therefore, if the interior

volume were found in cubic feet, on dividing that volume by 35 (the number of cubic feet of sea-water equal in weight to one ton), the quotient would be the ton-nage required. In practice, however, it has been found convenient to adopt em-pirical rules for finding the tonnage of ships. Prior to 1836, the established method in this country was founded on very erroncous principles. By considering the breadth and depth nearly the same, the rule implied the square of the breadth; and hence increasing the breadth of a vessel increased her nominal tonnage for the payment of dues more than it increased her real capacity. Vessels, accordingly, came to be built narrow and deep; and thus not only less efficient but highly dangerous. But this pernicious practice was abolished, and an improved system introduced, by the act 5 & 6 Wm. IV. c. 56, of which the following is an abstract:—

Vessels not propelled by steam, previous to being registered, must be measured while the hold is clear, thus:—Divide the length of the upperdeck between the after part of the stem and the fore part of the stem-nod the fore part of the stem-nost into six equal parts.

Depthr.—At the foremost, the middle, and the aftermost of those points of division, measure in feet and depined work of 6 fort the divined with the divined to the division. attermost of those points of division, ineasure in feet and decimal parts of a foot the depths from the under side of the upper-deck to the ceiling at the limber strake. In the case of a break in the upper-deck, the depths are to be measured from a line stretched in a continuation of the from a line stretched in a continuation of the deck. Bradths.—Divide each of those three depths into five equal parts, and measure the inside breadths at one-fifth and at four-fifths from the upper-deck of the foremost and aftermost depths, and at two-fifths and four-fifths from the upper-deck of the midship depth. Length.—At half the midship depth measure the length of the vessel from the after-part of the stem to the fore-part of the stem to the fore-part of the stem to the foremost and the aftermost depths for the sum of the depths; add together the upper and lower breadths at the foremost division, three times the upper breadth, and the lower breadth at the midship depth division, and the upper and twice the lower breadth and the lower breadth at the midship depth and the five the lower breadth and the lower breadth at the midship depth and the wice the lower breadth, and the lower breadth at the midship division, and the upper and twice the lower breadth at the after division, for the sum of the breadths; then multiply the sum of the breadths, and this product by the length, and divide the final product by 3500, which will give the number of tons for register. If the vessel have a poop or half-deck, or a break in the upper-deck, measure the inside mean length, breadth, and height of such part thereof as may be included within the bulkhead,—mul-

tiply these three measurements together, and, dividing the product by 92-4, the quotient will be the number of tons to be added to the result as a shove found. In open vessels, the depths are to be measured from the upper edge of the upper strake.
In steam-vessels, the tonnage due to the cub-

ical contents of the engine-room must be deical contents of the engine-room must be deducted; the contents being ascertained thus:—
Measure the inside length of the engine-room in feet and decimal parts of a foot from the foremost to the aftermost bulkhead, then multiply the anid length by the depth of the vessel at the midship division, and the product by the inside breadth at the same division, at two-fifths of the depth from the deck, taken as aforesaid, and divide the last product by 92.4, and the quotient will be the tonnage of the engine-room.

divide the last product by 92.4, and the quotient will be the tonnage of the engine-room.

The length of the engine-room and the tonage due to its cubical contents must be set forth in the registry; and any alteration on them will require a new registry. Vessels whose tonnage is required when their cargoes are on board, must be measured thus:

—Measure first the length on the upper-deck, between the after-part of the stem and the forested of the stem and t part of the stern-post; secondly, the inside breadth on the under side of the upper-deck, at the middle point of the length; and, thirdly, the depth from the under side of the upper-deck down the pump-well to the skin; multiply these three dimensions together, and divide the product by 130: the quotient will be the amount of the registered tonnage.

The amount so ascertained must be carved on the main beam of each vessel.

TONTINE, a loan raised on life annuities, with the benefit of survivorship. Thus, an annuity at a certain rate of interest is granted to a number of subscribers who are divided into classes according to their ages; and annually the whole fund who are divided into classes according to their ages, and almostly the whole thing of each class is shared among its survivors, till at last it falls to one, and on his death it reverts to the party who established the toutine. The term is derived from the name of the inventor, Lorenzo Tonti, a Neapolitan.

TOPAZ, an ornamental stone, in considerable estimation. It occurs massive,

in rounded pieces, and crystallized in prisms. Sp. gr. 3.5. It is sometimes limpid and nearly transparent, or of various shades of yellow, green, blue, or red, and translucent. It becomes electric by heat, with polarity. Topaz occurs chiefly in Minas Novas in Brazil, and the Ural Mountains; but it is also found in the German tin mines, the Mourne Mountains in Ireland, and Cairngorm in Aberdeenshire.

TORTOISE-SHELL (Malay, Sisik kurakura), the scales of the tortoise; used for combs, snuffboxes, spectacles, as well as for inlaying and various other works. There are several kinds both of land and marine tortoises, but the shell of commerce is usually obtained from a marine species found within the tropics, called the caretta or hawksbill tortoise, the *Testudo imbricata* of Linnaus. Tortoise-shell abounds in the seas of the Indian Archipelago; and it is imported extensively from Singapore. An inferior kind is brought from the West Indies.

TOYS (Du. Speelgoed. Fr. Jouets, Bimbelots. Ger. Spielzeug, Speilsachen. It. Trastulii), children's playthings, baubles, and trifling ornaments of all sorts. These articles form, in this country, the subject of an immense commerce. Birmingham, denominated by Burke" the toyshop of Europe," is the chief seat of the manufacture of metallic ornaments, trinkets, and bijouterie; and an almost institute of the manufacture of metallic ornaments, trinkets, and bijouterie; and an almost institute of the name of the country of the cou infinite variety of toys are made in London and other cities throughout the king-

dom; besides which, considerable quantities are imported from Holland, Germany, France, India, and China.

TRADE. [Commerce.]

TRADE-WINDS, a name given to certain remarkable serial currents, on account

of their signal importance in commerce.

Of their signal importance in commerce.

In those parts of the Atlantic and Pacific Oceans which are remote from the influence of the land, between the limits of about 28° or 30° N, and S, latitude, there is a constant easterly wid. On the north side of the equator it blows from between the north and the east, and on the south aide from between the south and the east, inclining more to the north and south-according to the distance from the equator: these winds are denominated the N.E. and S.E. trade-winds; and are produced by a modification of the currents of cold air flowing from the poles to the equator, caused by the rotation of the earth on its axis. The direction and extent of the trade-winds vary with the season of the year; and in some parts of the world their course is entirely altered. The met remarkable of these modifications of the trade-winds are the Indian Morsoous.

remarkable of these modifications of the trade-winds are the Indian Morsooms.

TRAGACANTH, on GUM-DRAGON, a gum produced by a species of Astrogalus growing in Persia and Turkey. It is more costly, and extremely different
in many of its properties from gum-arabic. The finest kind occurs in twisted,
vermicular, rounded or elongated pieces, almost transparent, whitish, brittle, inodorous, with a slightly bitter taste. It is also found in large tears, of a vermicular
form, a reddish colour, and mixed with impurities. It is used in topical dyeing,
and in pharmacy for making powders into treebes and in pharmacy for making powders into troches.

TREACLE, the viscid brown syrup which drains from sugar when refining. TRET, a deduction of 4 lbs. for every 104 lbs. from the weight of goods for dust &c. TRIPOLI, the most easterly of the Barbary States, consists chiefly of a line of coast, extending about 800 miles along the Mediterranean, from Cape Razzin to Port Bomba. Population, 660,000. It is nominally a dependency of the Ports.

Port Bomba. Population, 660,000. It is nominally a dependency of the Porte.

For a few miles inland, the country is of exuberant fertility, but beyond this the interior consists either of sandy deserts, or of the barren mountainous districts of Gavian and Menlata. The coast tract produces in luxuriance many articles peculiar to the finest tropical climate, and corn is raised in abundance. The date forms the staple of the interior and sandy districts. Tripoli, the capital and chief port, is situated on a neck of land projecting a short distance into the sea, in lat. 32° 53' N. long. 13° 11' E. Pop. 25,000. Exports, wool, drugs, madder roots, barila, hides, goat and sheep skins dressed, salt, trona, ostrich feathers, gold-dust, ivory, gum, dried fruits and dates, lotus-beans, cassol-venere, saffron, bullocks, sheep, and poultry. Imports, manufactured goods, colonials, timber, and naval stores. The principal intercourse is with the Lernat, Malta, and Tunis.

TRIPOLI, an earthy substance used in polishing hard bodies.

TROY, a term applied to the English weight for the precions metals. [Measures.]
TRUCK SYSTEM, a name given to the practice of paying workmen in goods instead of money. Though attended with some advantages, it was found to be susceptible of very great abuses. It was accordingly prohibited under penalties by 1 & 2 Wm. IV. c. 32.
TRUFFLE, a delicate subterranean fungus (Tuber cibarium), esteemed as an article of diet. It is imported from France and Italy.

TUNIS, one of the Barbary States, lies betwixt Algiers on the W. and Tripoli on the E. Area, 72,000 sq. miles. Population, 2,000,000. The monarch, or bey, possesses absolute power, and is now independent of the Porte.

possesses absolute power, and is now independent of the Forte.

This state is composed chiefly of a large peninsula, stretching into the Mediterranean to within less than 100 miles of Sicily. The climate is fine, and the soil fertile, except when the usual raise are withheld. All the coast is capable of bearing cotton, sugar, and spices. Indigo and slik night also be procured with a little care. The mountains near the capital contain silver, copper, and lead, and near Porto Farina there is one of quicksilver; but the mines are not worked.

Tinnis, the capital and chief port, is an irregularly built and dirty town, in lat. 35° 48° N., long. 10° 16° E. Pop. 120, 1000. The staple exports are olive-oil, wool, red caps, grain, hides, gold-dust, ivory, sponces, tunny fish, wax, and soap, the whole amounting annually to about £370,000. The imports are woollens, cottons, linens, with coffee, spices, sugar, metals, silk, wine. &c. The government monopolizes the trade in many articles; as tobacco, wax, wool, and provisions, which if farms out to individuals. The chief intercourse is with Marseilles. With Britain there is little trade, excent through the medium of Gibraltar and Malta. trade, except through the medium of Gibraltar and Malta.

TUNNY, a large fish (Thynnus vulgaris) belonging to the mackerel tribe,—the

object of important fisheries in the Mediterranean.

TURBOT, a flat fish (Rhombus maximus), weighing generally from 5 to 10 lbs., taken on nearly all the coasts of Britain, but principally off Scarborough. It is in

season from May to Michaelmas

TURKEY, OR THE OTTOMAN EMPIRE, embraces-1st, European Turkey, which, including the dependencies of Wallachia, Moldavia, and Servia, comprises, excepting Greece, almost the whole of the great easterly peninsula of S. Europe, extending from lat. 39° to 483° N., and from long. 153° to 29° E. Area. 210,000 sq. miles; population, 14,000,000. 2d, Asiatic Turkey, comprising Asia Minor, the adjacent islands, the greater part of Armenia and Kurdistan, with Syria and

Palestine, Mesopotamia, and a portion of Arabia. Area, 437,000 sq. miles; pop. 10,000,000. The empire likewise includes Egypt and other African districts; but these are now merely nominal dependencies. Government, despotic, but tempered by the laws of the Koran.

10,000,000. The empire likewise includes Egypt and other African districts; but these are now merely nominal dependencies. Government, despotic, but tempeted by the laws of the Koran.

European Turkey may be considered a mountainous country, though it has some very extensive plains,—the principal being that comprising Wallachia, Moidavia, and Bulgaria; considerable portions of Thrace, Macedonia, and Thessaly are also level. The country generally is well watered by the Danube, Save, and other rivers. Asia Minor consists cheldy of an extensive table-land, traversed from W. to E. by mountain-ranges, which extend into Armenia and Kurdistan. Towards the S. the surface spreads out into extensive pains, naturally fertile, but at present desert and uninhabited, except the coast district of Syria, which contains the lofty chain of Lebanon.

The climate of European Turkey is colder and more changeable than that of the parts of Italy and Spain under the same latitudes; and that of Asiatic Turkey is almost equally variable. The cleative temperature of the different divisions is best indicated by their vegetable products. In Croatia, Bosnia, and the adjoining provinces of European Turkey, the mountains are covered with oak and elm; S. of the Balkan, the country, besides forests of sycamore, carob, and plane trees, contains vincyards and orchards, but is destitute of the olive, which does not thrive N. of all. 40°. The productions of Albania resemble those of the opposite coast of Italy; and in Thessaly—the garden of European Turkey—oil, wine, cotton, tobacco, firs, pomegranates, oranges, the lemons grow the perfection. Tan vegetation is similar in the more shellered parts of Asia Manura we enter an entirely new region, where the date, sanana, sugar-cane, and indigo, betoken a close approach to the products of tropical climates.

Every branch of industry is in a backward state in Turkey. In most parts power makes law; and there is no real security of property. The cultivates are congregated in willages, and agriculture is in

from 1 trikey to Britain are risins, igg, valous, raw silk, optim, insoder, sheep's wool, akins, cotton wool, and sometimes wheat.

Trade is mostly in the hands of English, French, Italians, Greeks, Armenians, and Jews. The policy of the Porte in respect to importations has always been liberal, and the provision monopolies and restrictions which formerly existed, have it is believed been abolished. Her commercial system is in fact the best feature in the government of Turkey.

Ports.—Constantinople, the capital, in lat. 41°0′ N., long. 28° 50′ E., is advantageously situate at the junction of the Bosporus with the Sea of Marmora. The interior presents a strange combination of magnificence and meanness. Pop. 500,000. The town occupies a triangular peninsula, forming, with the suburbs of Galata and Pera, the magnificent port of the Golden Horn. This port is safe and capacious; but the approach to it in summer is retarded by the unremitted blowing of the N. wind from the Black Sea down the Bosporus, Sea of Marmora, and the Dardanelles. The trade of Constantinople is very considerable, it being an entrepot for a great portion of European and Asiatic Turkey, as well as Persia.

The chief other ports are—in European Turkey, Galatz in Moklavia on the Danube, and Salonica in Macedonia; in Asiatic Turkey, Smyrna on the W. coast of Asia Minor, Trebisonde on the Black Sea, and Beyrout in Syria.

Black Sea, and Beyrout in Syria.

### MEASURES, WEIGHTS, MONEY, &c.

Measures and Weights.—The pik or ell is of two kinds; the greater pik, called halchi or archim, used in the measurement of silks and woollens, = 27.90 Imp. inches; the lesser pik, termed endasse, used in the measurement of the measurement of the cottons and carpets, = 27.96 Imp. inches; but gallon; the almude of oil weighs 8 okes.



The fortin, corn measure, of 4 killows, = 3-84 Imp. bushels; and 100 killows = 12 Imp. quarters nearly.

ters nearly.

The oke of 4 chequees, or 400 drams, = 19600 troy grains = 2 lbs. 13 oz. 4½ drams avoirdupois; the cantar or quintal of 44 okes, or 100 rottoli, = 124 46 lbs. avoirdupois.

Gold, silver, and precious stones, are weighed by the chequee, = 4300 troy grains; the cheque is divided into 100 drams, each of 16 karas, or 64 grains; the dram = 49½ troy grains; and 1½ dram = 1 metical = 74½ troy grains = 2½ drams avoirdupois nearly. The finences of gold is expressed by dividing the unit of reference into 24 carats, each of 4 grains; the finences of silver by

pressed by dividing the unit of ref. rence into 24 carats, each of 4 grains: the fineness of silver by dividing it into 100 carats, each of 4 grains.

The preceding are the Constantinople weights; but in Smyrna, 100 killows = 173 fmp, quarters; 2 killows of Smyrna = 3 killows of Constantinople nearly. The cantar or quinted is 74 batmans, 45 okes, 100 rottoll, or 18000 drams, = 187.29 lbs. avoird. In other respects as above.

The batman of Persian silk is 6 okes; the quintal of cotton yarn, 45 okes; the full of Srusses islik, 610 drams; the cheques of goatwool, 800 drams; the cheques of optimo, 250 drams.

\*\*Money.\*\*—Accounts are stated in pisstres (grusch) of 40 paras, each para consisting of 25 good or 3 current aspers. The rate of exchange

is very variable, on account of the continued debasement of the coin. In 1810, £1 was worth only 12 plastres; but in 1839 it was equivalent to 104, and in 1842 to nearly 120 plastres.

The common or silver purse (hence) is 500 plastres; the gold pourse (kiefe) is 30,000 plastres; the juks is 2 common purses, or 1000 plastres. No regular system of coinage exists at present in Turkey. And bills and prices are guarally reckoned by European merchants according to the rates borne by foreign coins, particularly

TUS

m trasy. The buss and prices are generally reckoned by European merchants according to the rates borne by foreign coins, particularly Spanish and German dollars.

Bills on London are commonly drawn at 6 days sight, no other places, 31 days sight. Ne uniform custom prevails as to days of gracs.

A Treaty between Britain and Turksy is 1838 engages the Porte "to abolish all monopolies of agricultural produce, or of any other articles whatsoever, as well as all permits from the local governors, either for the purchase of any article, or its removal from one place to another when purchased." It allows British merchants to purchase, export, or re-sell all kinds of merchandise; and other powers are entitled to establish their trade on the name basis. The desir it fixes are 3 per cent. at vestoress on all goods imported or exported, and they are to be subject to a septemnial revision. to a septennial revision.

TURMERIC, the dried roots or bulbs of a tropical plant (Curcume longe), are about the size of a pigeon's egg-oblong, tough, externally grayish, internally of a deep yellow colour, with an aromatic smell and a bitterish acrid taste. Our sup-

deep yellow colour, with an aromatic smell and a bitterish acrid taste. Our supplies are brought from Bengal, Java, and China: of these the Chinese is the best. Turmeric, after being imported, is reduced to a powder, which is used in dyeing and in medicine; also as a seasoning, being an ingredient in curry.

TURNSOLE, a blue dye, obtained from a lichen found in the Canaries.

TURPENTINE (Fr. Terébenthine. Ger. Turpentin. It. Trementins), a name for several resinous juices of trees, chiefly of the pine tribe. These juices agree in most of their properties, being originally fluid and transparent, of a strong and rather pleasant odour, and a pungent taste; inflammable and soluble in oils, alcohol, and ether, but not in water. When distilled, they yield an essential oil, called oil or spirit of turpentine, and a solid matter, called rosin, is left in the still. The principal varieties are—1. Common turpentine, derived from the Pinus subcetria. principal varieties are—1. Common turpentine, derived from the Pinus sylectivia, and largely imported from the United States. 2. Venice turpentine, from the P. laric, or larch tree. 3. Chio turpentine, from the Pistacia terebinthus, and imported from Chio, Cyprus, and the Greek Archipelago. Turpentine is largely employed in the arts, especially in painting and varnishing; also in medicine and

TURTLE, a name given to the marine tortoise, some species of which, especially

TURTLE, a name given to the marine tortoise, some species of which, especially the green turtle, found on the coasts of almost all the islands and continents of the torrid zone, are highly prized as food. They abound particularly in the Cayman Isles, in the West Indies, from whence they are imported.

TUSCANY, an Italian grand-duchy, lying on the N.W., between the Apennines and the Mediterranean, separating the Papal States and Lucca. Area, including Elba, &c., 8381 sq. miles. Population in 1836, 1,436,780. Capital, Florence, an inland city non 97.548. Government, an absolute monarchy. an inland city, pop. 97,548. Government, an absolute monarchy.

an inland city, pop. 97,545. Government, an absolute monarchy.

A considerable portion of the territory is occupied with branches of the Apennines; while free Leghorn to the S. frontier, the maritime district, called the Marcmma, once full of flourishing cities, is now a pestilential desert. The finest part is the broad and fertile vale of the Arno, extending from Florence to Pisa. About one-third of Tuscany is planted with vines and olives, or cultivated as arable land, and nearly two-thirds consist of forests or plantations of chemuts, and pasture-ground. The corn raised is insufficient for the consumption. The chief productions for export are oil, silk, fruit, lamb and kid skins, potash, timber, cork, marble and alabaster, free from Elba, borax, alum, and anchovies fished on the coast; a little wine; with straw-plat, woollen cups, coral articles, and some other manufactures. Trade is mostly concentrated at Leuhorn or Livorno, the chief commercial emporium of Italy, situated in lat. 43° 37 N., long. 10° 17° E., 14 miles from Pisa, and 45 from Florence, to which a railway is in progress. Pop. 75,000, including numerous English. The town is neat; and the harbour is tolerably specious, but not sufficiently deep for large vessels, which lie in the roads, where there is good anchorage. Dere are three lazareties, and extensive warchouses in porto france. The chief imports are core from

are three lazaretios, and extensive warchouses in porto franco. The chief imports are corn from the Black Sea, French woollens, English cottons, hardware, salt-fish, and colonial articles. especially sugar from Havana and Brazil, coffee, and spices. The exports, besides the native produces already noticed, include the re-ahipment of Black Sea wheat, and many of the other imports

The transit-trade of Leghorn, particularly with the Levant and Black Sea, is less considerable than formerly; but the very low charges of the port, and the facilities afforded by its warehouses and lazarettos, within which last ships may be unladen without being detained to perform quarantine, enable it still to preserve a very important share of this trade. In 1838, 3582 vessels entered the port, including 195 British, in burden 29,307 tons. The yearly exports are estimated at from £1,500,000 to £2,000,000.

### MEASURES, WEIGHTS, MONEY, &c.

MEASURS, WEIGHTS, MONEY, &c.

Measures and Weights.—The braccio of 20

208 denari, or 6912 grani, = 5240 troy grains; soldi = 22°978 Imp. inches, and 100 braccia = 63°83 Imp. yards; the passetto is 2 braccia, and the canna 5. The Tuscan mile = 2833 braccia.

The sacato, land-measure, of 10 stagoli, = 6898 Imp. square yards.

The baril, wine measure, of 20 flasci, = 10°03

Imp. galis; the oil baril of 16 flasci, = 7°36 Imp. galis; the soma is 2 barili, and the cogna 10.

The stajo, corn-measure, of 2 mine, = 2°676

Imp. pecks; and 100 staja = 66% Imp. bushels: at the mosgio of 24 staja = 2 Imp. quarters nearly.

The Tuscan pound of 12 ounces, 96 drams,

TYPE, a piece of metal, generally an alloy of lead with regulus of antimony, on

TYPE, a piece of metal, generally an alloy of lead with regulus of antimony, on one end of which, called the *face*, is cast the figure of a letter or other character used in printing. There are a great variety of sizes. The quantity of each usually required is called a *fount*, and is purchased by the pound weight. A fount comprehends a certain proportion of capital, small capital, Roman and Italic letters, with points, numerals, &c. Letter-founding was invented in Germany in the 15th century. In the reign of Anne most of our type was imported from Holland; but after 1720, the improvements of William Caslon of London rendered the English types superior to any in Europe. The art is still extensively pursued in the metropolis; also in Edinburgh, where it has attained the greatest perfection. also in Edinburgh, where it has attained the greatest perfection.

ULLAGE, in Gauging, what a cask wants of being full.

UMBRELLA (Fr. Parapluie), a well-known article, employed as a covering against rain; a smaller kind—the parasol—being also used by ladies as a protection from the sun. Both are of Asiatic origin, where they are used entirely for the latter purpose; and were introduced into this country by way of Italy in the early part of last century. In Europe, such coverings are used by almost all classes; but in the East their use is confined to the highest, whose rank also they sometimes denote. They are extensively made in Birmingham, London, and other cities in this country. The finer kinds are covered with silk; and the commoner with a this country. The finer kinds are covered with silk; and the commoner with a peculiar kind of cotton cloth, largely manufactured in Perth and Carlisle.

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND, the nucleus

UNITED KINGDOM OF GREAT BRITAIN AND IRELAND, the nucleus of the wealth and power of the British empire, consists of two large islands, situated in the N. Atlantic Ocean, off the W. shores of Continental Europe, between lat. 50° and 59° N., and long. 2° E. and 11° W., and numerous smaller islands adjoining thereto. Area, 121,853 sq. miles. Population in 1841,—England and Wales, 15,911,725; Scotland, 2,620,610; Ireland, 8,179,359; total, 26,711,694. Capital, London, in lat. 51° 30′ N., long. 0° 5′ W. Pop. 1,870,727. Government, a constitutional monarchy; with a parliament consisting of a House of Lords made up (excluding minors) of 417 hereditary peers and 30 bishops, and a House of Commons of 658 representatives, chosen by about 996,000 electors qualified by holding a certain amount of property. a certain amount of property.

All the departments of British industry and production having received prominent attention in the different articles of the present work, we deem it unnecessary in this place to do more than give a summary of the most recent commercial and financial tables issued by the government.

IMPORTS and EXPORTS of the United Kingdom.

Years	1	Reial Values   Prittah Produce   Foreign and Colonial Merchandisc.   Total Experts.   Bittish Fro Manufecture   Initial Merchandisc.   Total Experts.   Bittish Fro Manufecture   127,432,964   £102,715,372   £13.774,306   £116,479,678   £51,477,977,978   £116,973,678   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,877,978   £16,978   £16,978   £16,9	Declared Value of	
Ending Jan. 5.	Official Value of Imports.		Total Exports.	British Produce and Manufactures.
1841* 1842 1843	£67,432,964 64,377,962 65,204,729			£51,406,430 51,634,623 47,381,023

<sup>\*</sup> For preceding years see the article COMMERCE.

Quantities of the Pri and Colonial Me Home C	ncipal Article rchandise ente lonsumption.	red for	Declared Value of Pi and Irish Produ Ex	rincipal Article ce and Manufi sported.	es of British actures
- 11	Years to J	fanuary 5,	1	Years to J	lanuary 5,
	1841.	1842.		1841.	1842.
Barkcut.	640,714	505,893	Apparel£	632,844	582,84
Buttercwt.	249,272	251,255	Arms, ammunition.	332,101	343,77
Cheesecut.	220,678	248,335	Beef, pork, &c	288,719	128,69
Coffee	28,723,735	28,420,980	Beer, ale	422,222	380,43
Corn: Wheat qrs.	2,024,848	2,300,888	Books	147,331	141,06
Other kindsgrs.	1,442,378	649,484	Brass and copper	1,450,464	1,523,74
Flour cut.	1,317,815	1,214,220	Butter, cheese	266,334	223,86
Cotton wool:	4744	37-13-00	Cabinet wares	78,124	76,54
United States, . lbs.	453,016,218	353,353,283	Coals, culm	576,520	675,28
East Indies lbs.	51,931,138	59,667,420	Cordage	163,521	130,41
Brazillbs.	13,952,644	14,095,987	Cotton manufactures	17,567,310	16,232,51
Other places lbs.	12,297,659	13,180,411	Cotton yarn	7,101,308	7,265,96
Dyes; Indigolbs.	3,011,990	2,809,195	Earthenware	573,184	600,76
Lac	649,943	765, 894	Fish	262,499	197,50
Flax & Hemp cut.	1,998,583	1,998,898	Glass	417,177	421,93
Bides	304,502	456,222	Haberdashery	575,843	633,12
Molassescut.	423,126	402,422	Hardwares	1,349,137	1,623,96
	1,989,466	1,339,646	Hats.	143,485	125,40
Oil, olive gals. Train aSperm tuns	24,503	23,717	Horses		149,63
	2,742,637	2,750,798	Torses steel	85,446	
Pepperlbs.		303,479	Iron, steel	2,524,859	2,117,27
Quicksilverlbz.		245,887	Lead and shot	237,312	242,33
Ricecut.	353,844	374,135	Leather, saddlery	417.074	432,77
Rice in huskbush.		368,175	Linen manufactures.	3,306,000	3,347,55
Saltpetrecut.	2 42 200	81,209	Linen yarn	822,876	972,46
Seeds: Clovercut.	3,292,964	2,764,250	Machinery	593,064	551,3
Flax & lint bush.			Oil, linseed, &c	105,937	114,6
Silk, Raw, &c lbs.		5,046,870	Painters' colours	206,356	185,9
Spirits : Rum gals.		2,278,861	Plate, jewellery	204,427	214,11
Brandy gals.		1,165,137	Salt	213,479	175.6
Sugarcut.		4,065,714	Silk manufactures	792,648	788,8
Tallowcut.	1,118,397	1,243,112	Soap, candles	450,640	342,6
Tea	32,262,905	36,396,078	Stationery	202,403	274,54
Timber : foreign	100 CO.	201 100	Sugar, refined	440,893	548,30
loads		131,468	Tin wares, &c	499,603	477,15
Colonial loads	639,038	614,057	Wool	356,021	584,81
Battens, deals,	100.000	200 000	Woollenmanufactures	5,327,853	5,748.67
staveshund.		177,032	Woollen yarn	452,957	552,14
Tobacco lbs.	23,096,281	22,308,385	Other articles	1,738,378	1,762,15
Wine gals.	6,840,537	6,460,018			-
Wool, Sheep's lbs.	49,809,502	53,020,067	Total£	51,406,430	51,634,63

DECLARED VALUE of the PRODUCE and MANUFACTURES of the UNITED KINGDOM Exported to different Countries in each of the Years 1840 and 1841.

Countries.	1840.	1841.	Countries.	1840.	1841.
Russia£	1,602,742	1,607,175	Mauritius£	325,812	340,140
Sweden	119,425	197,813	E. I. Co.'s Territories		1 2 2 2
Norway	78,016	117,938	and Ceylon	6,023,192	5,395,000
Denmark	201,462	191,481	China	524,198	862,570
Prussia	219,345	363,821	Sumatra, Java	349,521	285,514
Germany	5,408,499	5,654,033	Philippines	325,463	84,419
Holland	3,416,190	3,610,877	Australia, Van Die-		1.00
Relgium	880,286	1,066,040	men's Land	2,004,385	1,269,351
France	2,378,149	2,902,002	New Zealand, &c	47,240	67.273
Portugal Proper	1,110,244	1,036,212	British America	2,847,913	2,947,(6)
Azores	44,743	38,280	West Indies	3,574,970	2,504,004
Madeira	33, 157	24,608	Hayti	251,979	169,142
Spain	404,252	413.849	Other Foreign W. I.	2.234.45	1355
Canaries	45,872	49,738	Islands	863,520	895,441
Gibraltar	1,111,176	1,053,367	United States	5,283,020	7.098,642
Italy & Italian Islands	2,660,338	2,578,697	Texas		6.767
Malta	166,545	223,734	Mexico	465,330	434,901
Ionian Islands	89.204	119,523	Guatemala	2,373	21,965
Turkey and Contin-	100-100	2.00	Colombia	359.743	158.973
ental Greece	1,138,559	1,220,261	Brazil	2,625,853	2,556,354
Morea and Greek			La Plata States	G14,047	989,362
Islands	25,827	34,684	Chili	1,334,870	438,(69
Syria	223,033	427,093	Peru	799,931	536,646
Egypt	79,063	238,486	Channel Isles & Man	337,214	350,407
Barbary	63,904	44,126	Other Places	16,546	14,491
W. Coast of Africa	492,128	410,798		-ofte-to	27(20)
Cape of Good Hope .	417,091	384,574	Total. £	51,406,430	51,634,633

# Public Revenue in 1839, 1840, and 1841, and Expenditure in 1841.

	Yes	re ended Jenus	ury 5.	EXPENDITURE In the Year ended January 5,	1940
REVENUE.	1549.	1841.	1842.	In the Year ended January 5,	1012
		-		COLLECTION OF REVENUE. £	2,162,056
CUSTOMS EXCISE.	£	£	£	Preventive Service	561,990
( Foreign	1,341,821	1,290,581	1,361,453	Total	_
Spirits Rum	1,273,630	1,155,613	1,063,087	Tout.,	21/24/04
British	5,442,478			PUBLIC DERT.	1.50 6.3
Malt	4,845,949	4,983,602			24,333,35
Hops	280,079	341,440		Warner to the American	
Wine	1,849,710			Management	
Sugar, molasses	4,827,019				896,46
Tea	3,658,800			the state of the s	29,442,26
Coffee	779,115				23,442,20
Tobacco, snuff	3,495,687	3,588,192			The Street
Butter, cheese	318,297	375,256		Royal Household	371,800
Currants, raisins	323,882	339,880		Describes of Dougl Describe	318,000
Corn	1,098,778				32,46
Cotton and wool					122,717
Silk	262,304	240,628			
Paper	629,817	583,982	586,219		319,299
Soap			815,864	Depole Cladi Via	4,025
Candles, tallow	182,000				
Glass	718,348				1,666,854
Bricks, tiles, slates					100
Timber		523,380		Courts of Justice	533,763
Auctions			1,500,315	Police & Criminal Prosecutions.	
Excise Licences	298,404	316,246		Correction	497,060
				Committee of the control of the cont	-
Post Horses	228,251	216,636		Total	1,602,626
Sundries			1,661,521	DIPLOMATIC.	
Total.	37,911,506	38,127,408	38,118,222	Ministers' Salaries and Pensions	185,770
STAMPS.	7			Consuls' Salaries and Pensions	
Deeds, &c	1,699,283	1,710,533	1,665,297		36,671
Probates, Legacies	2,017,686			The second secon	981 991
Marine Insurance	292,978	299,398			351,331
Fire Insurance	923,005	944,321	964,146		
Bills, Notes	781,629	773,114	743,312	( Effective (92,630*)	3,971,425
Newspapers	238,394	244,416			2,446,996
Advertisements.	125,026			Name ( Effective (40,273)	5,103,358
Stage-conches	497,216		460,733	Navy Non-effective (22,447)	1,385,716
Receipts	173,047	175,070		Ord- ( Effective (9531)	1,655,390
Sundries	469,001	473,256	473,685		159,738
	_	-		Total	14,722,627
Total	7,217,265	7,287,823	7,276,360	Total Control of the	
TAXES.		1.135	15.55	Chinese Expedition	400,000
Land Taxes	1,174,100	1,181,283	1,214,431	Insurrection in Canada	117,15
Windows	1,298,622	1,404,642			
Servants	201,482	216,823	215,844	Public Warehouses, &c	121,320
Horses	384,286			Colonial Charges	239,12
Carriages	447,467	481,499		Remun. for Services, Losses, &c.	192,74
Dogs		170,951		Special and Temporary Objects	
Add. 10 per cent		150.50	311,357	Charitable Institutions	
Miscellaneous	266,880	280,919		Education, Science, and Art	
Totals.	_			Permanent Charges	
	19,1002,000	4,152,287	4,715,353	Abolition of Slavery	
POST-OFFICE	2,390,764	1,342,604	1,495,540	Post-office	931,371
CROWN LANDS	357,815	482,499	438,298	Payments from Crown Lands	213,314
Other Receipts	248,310	300,966			242,81
	52,058,349				54,465,31

# CUSTOMS DUTY Collected at the Principal Ports in 1841.

England.		England.		Scotland.		Ireland.	
London	11,757,969	Chester	77.593	Leith	604,098	Dublin	977.71
Liverpool	4,140,593	Southampton	72,262	Glasgow	526,100	Belfast	372,79
Bristol	1,046,800	Yarmouth		Greenock	423,535		263,36
Hull	712,124	Sunderland		Port-Glasgow	100,827	Waterford	168,350
Newcastle		Lynn	64,389	Aberdeen		Limerick	170,55
Gloucester				Dundee		Londonderry.	
Plymouth	126,727	Goole	61,599	Montrose	31,713	Newry	42,01
Whitehaven			44,129	Grangemouth		Sligo	36,62
Stockton	85,724	Rochester	40,713	Perth	12,381	Galway	27,76

<sup>\*</sup> Exclusive of Queen's troops paid by the East India Company.

UNITED STATES OF N. AMERICA, a confederacy of democratic republics which claims the portion of that continent extending from the Atlantic on the E. which claims the portion of that continent extending from the Atlantic on the Eto the Pacific on the W., and from British America on the N. to Mexico, Texas, and the Gulf of Mexico on the S.; but the settled part is nearly confined to the region lying between lat. 29° and 47° N., and long. 67° and 95° W., which is divided into 26 states, 3 "territories" (or half-formed states), and a federal district. It has an area of about 2,000,000 square miles, and a population (1840) of 17,063,333, including 2,487,355 negro slaves in the S. states; but excluding abortigines. Capital, Washington, pop. 23,364. The federal government comprehends a president, the executive head, appointed for four years by electoral colleges, and a congress composed of two legislative chambers,—a senate made up of two members chosen by each of the state legislatures for six years, and a house of 242 representatives, elected for two years by the people. of 242 representatives, elected for two years by the people.

olleges, and a congress composed of two legislative chambers,—a senate made up of two members chosen by each of the state legislatures for six years, and a house of 242 representatives, elected for two years by the people.

The Physical Geography of this immense country presents various distinct features. Two principal chains of mountains intersect it from N. to S.; on the W. the Rocky Mountains, a presention of the Mexican Cordillera, 8000 feet in mean height, which run nearly parallel to the Pacific coast at the distance of several hundred miles; and on the E. the Alleghamy Mountains, about 2500 feet in mean height; which run nearly parallel to the Atlantic coast, at a distance varying from 70 to 300 miles. These two chains divide the entire territory into three regions,—the Western or Pacific region, watered by the Columbia river; the Eastern or Atlantic region, watered by the Hodoson, Delaware, and other streams; and the Middle region, comprising the great and fertile valley of the Mississippi, and watered by that river and its mighty tributaries the Ohio and the Missouri. The Atlantic region, the first settled, is the most populous and improved portion, but not the most favoured as to soil and climate. From the Alleghanies to the Mississippi the country is much more fertile, particularly the basin of the Ohio—a rich and beautiful tract, the garden of the United States. These two districts, embracing the whole country B. of the Mississippi, were originally almost a continuous forest, the greater part of which still remains. Beyond that river is the prairie tract, occupying the central part of N. America, W. to nearly the Rocky chain; when the particular to the N. resembles that of Cansta,—extremely cold in winter, and warm in summer, with a rapid transition from the one season to the other; and along the whole Atlantic coas a may be generally described as much colder than in the same parallel. In the southern states the summers are hot and unhealthy, especially in July, Agont. The Crobot of the Atlantic coa

Manufactures were established after the separation from the mother-country; and having bea since fostered by tariff protection, they have risen to some importance in the northern state; see cially Massachusetts. Cotton and woollen goods are largely made at Lowell in that state; the coarser kinds of hardware and machinery at Pittsburg in Pennsylvania and other place; and a variety of other goods.—as leather articles, linen, linen-yarn, cordage, glass, paper, sap, and candles, at different places. Distillation and brewing are conducted on a great scale, especially in New York, Pennsylvania, and Ohio; and a little wine is made in N. Carolina and other states. In 1840 the value of woollens made was \$20,626,989; of cottons, \$46,354,453; of flaten goods, \$322,205; of silks, \$119,814; of mixed manufactures, \$6,545,803; of hats, caps, bonnets, &c., \$10,180,847; of leather articles, \$33,124,403; of glass, \$2,850,293; of paper, \$5,541,455; of cordage, \$4,078,336; and the quantity of spirits distilled, 41,402,627 gallons!

The Internal Trade, which is of great activity and extent, is facilitated by the magnificent nat-

gation of the Hudson, Ohio, Mississippi, and other rivers, and of the great lakes which separate the States from Canada; and also by the numerous canals and railways by which these and the Atlantic ports and populous districts are connected. These public works, partly formed by joint-stock companies, and partly state undertakings, want the finish and durability of those of Britain, but some are of great extent,—as the Eric Canal, 363 miles in length, joining Lake Ontario and the Hudson, and the railway connecting the Ohio with the Delaware. In 1838, the canals in operation afforded 3026 miles of artificial inland navigation; and the total mileage of railways chartered in 1840 was 8378, of which 3430 were open, and traversed by 475 locomotives. The roads, however, excepting those in New England, and a national one 700 miles in length, from Baltimore to St Louis on the Mississippi, are very indifferent; in many parts being mere forest tracks.

The External Commerce and navigation of the United States exceeds that of any other nation of the world,—Great Britain alone excepted. Her staple export is cotton wool, the shipment of which in 1841 was estimated in the public accounts at \$54,330,341, being in value more than one-half of the whole domestic exports of the Union. The chief other articles of that year were totacc, \$12,576,703; flour, \$7,759,646; rice, \$2,010,107; other grain, \$6,967,709; pork, bacon, beef, &c., \$4,360,180; lumber, naval stores, and ashes, \$6,264,332; produce of fisheries, \$2,446,831; cotton manufactures, \$3,129,346; other manufactures, \$6,203,617; the whole making, with unenumerated articles, and \$2,746,486 of coin, \$105,382,722. The cotton is sent chiefly to Britain, France, and Germany; tobacco principally to Britain and Holland; the flour and provisions partly to Europe, but chiefly to Braxil and the West Indies, which are also the great marts for lumber.

The imports are made up of cottons, woollens, innes, hardware, earthenware, and other manufactures from Britain; silks and wines from Fr

porthern states.

Progress of the Exports and Imports for a Series of Years.

	1835.	1836.	1837.	1838.	1839.	1840.	1841.
Exports. Domestic Foreign				Dollars. 96,033,821 12,452,795			
	121,693,577	128,663,040	117,419,376	108,486,616	121,028,416	132,085,946	121,851,803
IMPORTS	149,895,742	189,980,035	140,989,217	113,717,404	169,092,132	107,141,519	127.946,177

The following Table shows the Population of the several States and Territories according to the Census of 1840, and their Imports and Exports in 1841.

	Pop.	Imports.	Exports.		Pop.	Imports.	Exports.
Atlantic States.	1000	Dollars.	Dollars.	Western States.		Dollars	Dollars.
Maine	501,793	700,961	1,091,565	Ohio	1,519,467	11,318	793,114
NewHampshire	284,574	73,701	10,348	Michigan	212,267	137,800	88,529
Vermont	291,94H	246,739	277.987	Indiana	685,866		
Massachusetts.	737,699	20,318,003	11,487,343	Illinois	476,183		
Rhode Island	108,830	339,592	278,465	Missouri	383,702	33,875	
Connecticut	309,978	295,989		Kentucky			
New York	2,428,921	75,713,426		Tennessee	829,210	7,523	
Pennsylvania	1,724,033	10,346,698	5,152,501	Arkansas	97,574	4777	
New Jersey	373,306	2,315		Alabama		530,819	10,981,271
Delaware	78.085	3,276	38,585	Mississippi	375,651	****	****
Maryland	470,019			Louisiana	352,411	10,256,350	34,387,483
Columbia, F. D.	43,712			Territories.	100		
	1,239,797			Florida	54,477	145,181	36,629
N. Carolina				Wisconsin	30,945		
S. Carolina				Iowa	43,112		1
Georgia	691,392				17-063,353	127-946-177	

### VALUE of IMPORTS from and EXPORTS to Foreign Countries in 1841.

	1	Expo	ets.		150.50	Expo	rta.
	Imports.	Domestic Produce.	Foreign Produce.		Imports.	Domestic Produce-	Foreign Produce.
	Dollars.	Dollars.	Dollars.	Section 1	Dollars.	Dollars.	Dollars.
U. Kingdom	46,662,815	46,155,735	3,386,538	Italy, Sicily	1,739,293	1,205,881	192,499
Gibraltar	21,079	1,020,931	98,989	Rest of Europe	1,959,965	2,285,558	
British India	1,236,641	532,334	430,867	Mexico	3,284,957	886,513	1,150,107
Brit, W.Indies	1,105,594	3,714,879		Venezuela	2.012.004	532,419	230,083
Brit. America	1,968,187	6,292,290	364,273	Hayti	1,809,684	1,093,634	61,923
Other colonies	105,322	142,977		Sp. W. Indies	14,127,047	5,828,856	660,158
Wash to Free Co.		2.307		Other W. Indies		1,952,170	170,807
	51,099,638	57,859,146	4,507,256	Brazil	6,302,653	2,941,991	575,282
France	23,993,812	18,410,367	3,356,388	Argen. Republic	1,612,513		152,939
Russia	2,817,448			Chili, Peru		846,410	256.578
Holland	1,638,022	2,237,444		China	3.985,388		485,494
Belgium	374.833			Other countries	3,787,992	2,761,504	1,734,459
Hanse Towns	2,449,964				I SECTION		
Spain	1,310,696		27,819		127.946.177	106,382,722	15,469,081

The fisheries of the United States are of great importance. The cod-fishery is presected with activity by the New Englanders, who are likewise extensively engaged in the northern and southern whale-fisheries. In 1840, a capital of \$16,429,630, and 35,884 men, were employed in the fisheries; the whole producing 773,947 quintals of smoked and dried fish, 473,339 barrels pickled fish, 4,784,768 gallons whale and other fish oll, besides \$1,153,234 in value of whalebone and other articles.

gallons spermaceti, and 7,536,778 gallons whale and other fish oil, besides \$1,133,234 in value of whalebone and other articles.

The commerce and navigation of the United States rose into importance during the wars consequent on the French revolution, when they acquired a great proportion of the general and carrying trade of Europe; and in the interval from 1791 to 1847, their exports increased from \$19,000,000 to \$108,000,000, and their imports from \$53,000,000 to \$138,500,000. But this property was checked by the lawless violence which reigned after the Berlin and Milan decree of Napoleon on the one hand, and the British orders in council on the other, concerning the respective rights of the neutral and the belligerent. And even after the return of peace, the high dries imposed with the view of protecting the manufactures of the northern states, rendered the progress of trade by no means commensurate with the general advance of the Union in wealth and population. The declared value of the British and Irish produces and manufactures and anticolated the United States was, on an average of the three years 1805-6-7, £11,749,137; of the five years 1805-90, £6,949,949; of the ten years 1823 and 1836 been £10,668,458 and £12,4506, respectively. The trade with other countries maintained nearly the same proportiona.

The protective policy of the United States was begun in 1789. It was extended in 1816, particularly as to woollens and cottons, new manufactures of which had sprung up in the northern states during the short war with Britain. And it was still farther extended by the celebrated tariff of 1828. This measure, however, having roused the indignation of the southern states, especially South Carolina, and nearly ide to a disruption of the Union, was modified in 1821; and Mr Clay's Tariff Bill, peaced March 2, 1833, further provided for the gradual reduction of all duties exceeding 30 per cent. to that rate by June 30, 1842. The good effects anticipation of the southern states on manufactured goods; but the risi

The objections of the southern states to the tariff of 1842 (as to that of 1828) arises, as is well known, from their being wholly agricultural, and the buyers, not the producers, of manufactured goods. In this way they not unnaturally exclaim against a law, the tendency of which is both to force them to purchase the comparatively dear goods of the northern states, and at the same time to deprive them of the most productable market in which to make their sales of cotto, tobacco, new, and other raw products: for there can be no doubt, that to the same degree in which the tariff prevents them from buying foreign manufactures, it goes to exclude their agricultural produce from foreign countries.

soreign countries.

The Painteipal Ports, stated in their order from N. to S. along the Atlantic, are the following:

Boston, in Massachusetts, 210 miles N. E. of New York, lies on a peninsula in a bay is lat.
48° 21' N., long. 71° 6' W. Pop., 93,383. The harbour is deep, capacious, and safe, with extensive wharfs; and its entrance is fortified. The trade consists chiefly in exporting manufactured goods.

48° 21' N., long. 71° 2' W. Pop. 93.383. The harbour is deep, capacious, and safe, with extensive wharfs; and its entrance is fortified. The trade consists chiefly in exporting manufactured goods, beef, pork, fish, and whale-oil, in exchange for flour, rice and other grain, cotton, tobacco, successoals, &c., from the more southern states; but it has also an extensive foreign trade. New York, the commercial capital of the United States, lies in lat. 40° 43' N. long. 74° 10' W., on Manhattan Island, at the mouth of the Hudson, opposite Long Island and Staten Island, through the channel between which, called the Narrows, the port is usually approached from the Atlantic Pop. 312,710. The inner hay forms a magnificent harbour, 8 miles in length by 4 or 5 in breasth; and the largest ships may like close to the quays. By means of the Hudson and the extensive system of canals and rallways with which New York is connected, it is the port not only for the surrounding country, but in a great measure also for Upper Canada, Ohio, Michigan, and Itdiana; while, by means of the Eric canal and lake, and the Ohio and Wabash canalis, goods may be conveyed to the emportums on the Mississippi, even to New Orleans, and conversely. It has also as extensive transit trade with the 8. states. Its imports and exports thus embrace every article that enters into the trade of the Union. The value of the merchandise annually loaded and unloaded is estimated at nearly \$20,000,000; and the coasting arrivals exceed Swel. In 1839, 918 vessels (346,836 tons) arrived from foreign ports; and the imports amounted to \$29,256,45, and the exports to \$34,928,872. The great excess of imports arises from the produce of the Wester States being mostly sent down the Mississippi to New Orleans, while their foreign supplies at chiefly derived through New York.

Philadelphia lies 80 miles 8.W. of New York, in Pennsylvania, between the Delaware and 8chaylkill, 6 miles above their confinence, in lat. 39° 57'N., long. 75° 11' W. Pop. 228,691. The quays are coastin

from \$12,000,000 to \$15,000,000.

In New York and Philadelphia, the spring and the fall, when the country buyers arrive or give the new lork and rimaceipina, the spring and the late, when the column supers arrive of sectled roders, are distinguished as the trade seasons. The apring trade begins about the middle of end of January, and terminates about the first of May: in Philadelphia, however, it commenced for the western trade about one mouth earlier. The fall trade begins both in New York and in Philadelphia on the 1st August, and closes towards the commencement of November. Goods in

Philadelphia on the 1st August, and closes towards the commencement of November. Goods metended for either season should arrive at least one week before it commences.

Bullimore, in Maryland, 100 miles S.W. Philadelphia, on Potapsec Bay, 14 miles above its extracte into the Chesapeake, in lat 39° 17′ N., long, 76° 38′ W. Pop. 102,313. It is taxourably situated; and is one of the greatest emporiums in the world for flour and tolace. The chies other exports are hemp, flax, corn, timber, and iron. Imports, manufactures, &c. Charleton, in S. Carolina, in int. 32° 46′ N., long, 79° 57′ W., at the confluence of the Coapet and Ashley rivers, 6 miles from the ocean. Pop. 29,261. Exports chiefly cotton and rice; with naval stores, lams, bacon, &c. Imports, corn, flour, fish, and coarse manufactures from the Namad middle states, with a variety of foreign goods, mostly at second-hand from New York.

Basannah, in Georgia, in lat. 32° 2° N., long, 81° 3′ W., on the Savannah river, 12 miles from

its mouth. Pop. 11,214. It lies 80 miles S. W. Charleston, and its trade is very similar. The

its mouth. Pop. 11,214. It lies 80 miles S. W. Charleston, and its trade is very similar. The total annual exports approach \$15,000,000.

Mobile, in Alabama, 115 miles E. New Orleans, in lat. 30° 40′ N., long. 83° 11′ W., at the mouth of the Mobile river, in the Gulf of Mexico. Exports, chiefly cotton. Imports, trifling. New Orleans, in Louisiana, the great and flourishing emporium of the western and southern states, lies in lat. 29° 58′ N., long. 91° 9′ W., on the Mississippi, 106 miles from its mouth, in the Gulf of Mexico. Pop. 102,191. It is built on a swampy unhealthy plain. The river is very deep at the town, and is navigable for the largest vessels several hundred miles iniad but there is a bar at its main entrance at Ballize, with only from 12 to 14 feet water at tide. Exports, cotton, flour, corn, meal, bacon, pork, tobacco, shingles, stores, lead, sugar, &c., the whole amounting in 1839 to \$30,995,936, exceeding in value the American produce shipped at New York; but the imports are comparatively small, amounting in 1839 to only \$12,864,942.

MEASURES, MONEY, BANKS, &c.

Measures and Weights same as in Britain, Measures and Weights same as in Britain, except the measures of capacity, which continue to be those used in England prior to the introduction of the imperial system. Commodities formerly sold by the hundredweight, however, are now, with few exceptions, sold by the 100 lbs., termed in some of the states a quinta.

The barrel of flour contains 5 Winchester bushels of wheat, and weights 196 lbs. net. The barrel of Indian corn contains 33th Winchester and the process of the state of t

bushels, each bushel weighing about 57 lbs. The hogshead of Indian meal contains 800 lbs.; the

hogshead of Indian meal contains 800 lbs.; the barrel of pickled beef or pork, 200 lbs.

\*\*Money.\*\*—The integer of account is the dollar (\$), which is divided into 100 cents.

Gold coins; the eagle (of 10 dollars) weighing 258 troy grains, 9-10ths fine, or 322½ grains pure, and 25½ grains alloy; also the half-cagle and quarter-eagle, in the same proportion.

Silver coins; the dollar (of 100 cents), weighing 412½ troy grains, 9-10ths fine, or 371½ grains pure, and 41½ grains alloy; also the half-dollar, quarter-dollar, dime or 76 dollar, and half-dime, in the same proportion. in the same proportion.

Copper coins; the cent weighing 206 troy grains, and the half-cent.

Coper coins; the cent weighing 206 troy grains, and the half-cent.

The expenses of the mint being defrayed by the government, coin is exchanged for bullion, deducting å per cent. for the advance for the time required for coining. The remedy of the mint is 1 part in 144.

The value of the eagle, of full weight, is 41s. 116d., equal £2, 1s. 1½d. sterling nearly; and of the dollar, 60:17d., equal 4s. 2½d. sterling nearly. But the value of the dollar of account, which since 1834 [£Aot.2] has been estimated in gold at 16th of the cagle, or rather ½th of the half-eagle (few eagles being coined), is only 49:32d, equal nearly 4s. 1½d. sterling.

The par of exchange with Britain, deduced from the gold coins, is thus 49½ pence per dollar, equal \$4:863 cents per £1 sterling. But in practice the rate is commonly expressed (as more particularly explained under Exchange), by a per centage upon an assumed par of 4s. 6d. per dollar: the true par, stated in this form, is 9½ per cent. premium; or £109. 10s., valuing the dollar at 4s. 6d. = £100 in British sterling money. When the premium is above 3½ per cent. therefore, the exchange is in favour of Britain; when below 3½ per cent., against it.

Bills on Europe are commonly drawn at 60 days' sight. The days of grace are 3. The foreign exchange is regulated chiefly by the state of the bill market of New York.

The following foreign gold coins are allowed currency by octobal: those of Britain, 9154-1000ths

of the bill market of New York.

The following foreign gold coins are allowed currency by toright: those of Britain, 9151-1000ths in theness, at 94 octate per dwt.; and those of Prance, 899-1000ths in fineness, at 92 octate per dwt. And the following foreign silver coins are allowed currency by tale: Spanish pillar rites in the markets of Europe rites rites in the markets of Europe rites rites in the markets of Europe rites rites

dollars, and the dollars of Mexico, Peru, and Bolivia, 897-140Wth in fineness, and 415 grains in weight, at 100 cents each; and Prench 5 frame pieces, 900-1000ths in fineness, and 324 grains in weight, at 93 cents each. (Act of Congress, March 3, 1843), have been established to all Proceedings of the congress, blarch 3, 1843, have been established to all

Banks of issue have been established in all parts of the Union. They are partly state conparts of the Union. They are partly state concerns, and partly joint-stock associations chartered with partners liable only for the amount tered with partners liable only for the amount of their shares, or for some fixed multiple thereof. Many being without any solid foundation, and most, if not all of them, conducting their operations loosely, they became involved in the speculative undertakings which prevailed in 1835 and 1836, and in May 1837 the whole suspended specie payments. In 1836 cash payments were resumed by such as continued solvent; but the greater number again suspended in October 1839, when the great bank of the United States, in Pennsylvania, originally with a capital of in Pennsylvania, originally with a capital of \$35,000,000, gave way; since which, though the New York banks have continued to fulfil their engagements, the banking system generally has fallen into utter lawlessness and confusion.

On January 1, 1839, the number of banks was 508, and of branches, 131; their aggregate capital, \$259,642,610; and circulation, \$100,670,640.

Finances .- The revenue of the federal govern-

Finance.—The revenue of the federal government is derived almost wholly from the produce of the sales of public lands and the customs duties; the former fluctuating usually from about \$2,000,000 to \$6,000,000; the latter from \$15,000,000 to \$20,000,000.

The public debt amounted in 1794 to \$76,096,468; in 1812 it was reduced to \$45,154,189; but in 1816, after the conclusion of the war, it had increased to \$123,016,332. In 1834 it was entirely redeemed, and in the following years a surplus accrued, which on January 1, 1837, amounted to \$43,000,000, which, after reserving \$5,000,000, was to be distributed among the states by quarterly installments; but the last installment was indefinitely deferred, owing to the commercial and banking embarrassments which occurred afterwards. afterwards

Most of the individual states, and some of the Most of the individual states, and some or tre-cities, have contracted debt, principally for en-nals, railways, public buildings or institutions; and the amount of these debts at the close of 1840, was about \$250,000,000, a great part of which is due in Britain. A large portion of this money has been injudiciously expended; but this does not afford the shadow of a pretext for the "repudiation" of their debts by Michigan, Mississinion; Louisiana, and other states,—a Mississippi, Louisiana, and other states,—a course so disgraceful, that besides bringing a flood of dishonour upon those states, it has to a certain extent affected the value of all American secu-

URUGUAY, a small South American republic, lying between Brazil and the river Plata. Area, 80,000 sq. miles; population 70,000, chiefly Spanish Americans, Indians, and mixed races.

A considerable portion of the country consists of table-land, yielding nothing but pasture for large herds of wild cattle. Towards the west the table-land is intersected by numerous valleys,

which, as well as those adjoining the Plata, contain many fertile tracts, where the grains and fruits of Bouthern Europe are cultivated with success. The eastern coast district is low and poor, being mostly covered with sand and intersected by lakes. It is not known whether the precious metals are found, but at Ban Carlos a rich copper mine is worked.

Montevideo, the metropolis, and only port of consideration, is a strongly fortified town, simated on a peninsula on the northern shore of the river Plata, 120 miles E. of Buenos Ayres, in lat. 34'5'8, long. 56' 13' E. Pop. 19,000. The harbour is the best on the Plata; but is exposed to the violent west winds called possperos. It is of a circular shape, 4 miles in diameter, with a narrow entrance, and is deep enough for large ships. The trade resembles that of Buenos Ayres. In 1836, the value of merchandise exported was £631,332, and imported £659,530.

Measures and Weights same as Spain. Morey.—Accounts are kept in dollars, worth, according to a recent quotation, about 44d. or 3s. 8d. sterling.

IISA NCE. the entromacy or usual time for which hills are drawn.

USANCE, the customary or usual time for which bills are drawn.

USQUEBAUGH, an Irish compound of spirits, raisins, cinnamon, cloves, &c. USURY, is the taking, on previous agreement, in England and Scotland of more than £5, in Ireland more than £6, for the forboarance of £100 during a year, and so in proportion. Of late years the usury laws have been relaxed in favour of bills not having more than 12 months to run, and simple loans above £10, not on real security, as explained under Interest.

VALONIA, the acorn of a species of oak (Querous egilops) produced in the Morea and Asia Minor. It is used in tanning; the astringent principle is mostly confined to the acorn-cup. Valonis is of a bright drab colour, becoming black, however, when exposed to damp, which injures it. About 160,000 cwts. are annually imported into the United Kingdom.

VAN DIEMEN'S LAND, an insular appendage to the S.E. part of the Australian continent, subject to Britain. Area, 27,000 sq. miles. Population in 1838, 48 758 including 18 133 convicts.

45,758, including 18,133 convicts.

45,758, including 18,133 convicts.

The island is intersected from north to south by a chain of mountains about 3500 feet in height; and the remainder is composed of alternate hill and dale, a great part clear, well watered by rivers, and mostly fit for cultivation or pasturage. The climate is cooler than that of New South Wales, and the country has not the same extremes of barrenness and fertility. Wheat, baric, cats, and potatoes are produced of superior quality; and the sheep supply fine wool, though it is said scarcely equal to that of the continent. Blackwood and pine are the chief timber trees. Van Dienen's Land was discovered by Tamann in 1642. In 1803, a convict exhabishment was founded by the British. After 1813, it was frequented by voluntary emigrants; and between 1823 and 1838, the grants of land were not less then 1, 128,000 acres. In 1839 the sales amounted to 4.236 acres, at the average of 19s. 18d., and in 1840 to 88,396 acres, at 11s. 4d., exclusive of town loss and military grants. In 1838, 108,000 acres were under crop, yielding 970,000 bushels corn, including 550,000 of wheat; and the live-stock consisted of 1,214,000 sheep, 75,000 cattle, 9539 horse, and 2400 goats. In the same year there belonged to the colony 101 vessels, burden 8382 tons; of these, nineteen, burden 2000 tons, were employed in the whale-shing.

The principal exports are, wool (in 1841, 3,597,533 lbs.) whale-oil, bark, &c.. amounting in 1840 to £857,000; and the imports, comprising all sorts of British manufactures, colonial products, spirits, wines, farming implements, &c., amounted in the same year to £988,356, including £737,280 from British; the shipping inwards and outwards amounting each to about 80,000 boxs. Hobert-Town, the capital, on the 8, side, possesses a splendid harbour on the Derwent rive. 20 miles from its mouth, in lat. 42° 54' 8, long, 147° 21' £; pop. in 1838, 14,382. Lausecton. 40 miles up the Tamar river, is the principal settlement on the N. side.

Measures and Weights same as Britain. Currency, Brit

Maintre and weight same as minant cheque. Public revenue in 1838, £138,591; expenditure, £133,681.

VANILLA, the succulent fruit or pod of a parasitical plant (Vanilla aromatica) found in Mexico. It is of a yellow or darkish-brown colour, corrugated, about eight inches long, containing in its cavity, besides numerous minute shining black seeds, a substance which is black, oily, and balsamic. It is an aromatic, employed in confectionary, the preparation of liqueurs, and in flavouring chocolate.

VEDRO the principal Russian measure for liquids, = 271 Imp. gallons.

VEDRO, the principal Russian measure for liquids, = 271 Imp. gallons. VELLUM, a fine white smooth kind of parchment made of calf-skin.

VELTE, a French measure for brandy, reckoned in Cognac at 1.61 Imp. gallon; in Bourdeaux at 1.58 do.; and in Nantes at 1.24 Imp. gallon.

VELVET (Fr. Velours. Ger. Sammet. It. Velluto), a beautiful silk fabric, of a compound texture; having, in addition to the warp and shoot of plain silk, a soft shag or pile on the outside, occasioned by the insertion of short pieces of silk thread doubled under the shoot; the other side being a strong close tissue. Its richness depends upon the relative number of the pile threads; and manufacturers accordingly designate different qualities as velvet of two, four, or six threads, according to the number. Velvet is now also made of cotton; a strong kind of which, called Velveteen, is used for men's apparel.

VENEZUELA, one of the three republics of Colombia, occupies the N.E. corner

of S. America, between New Granada and British Guiana, having Brazil on the S. Area, 404,000 sq. miles. Pop. 905,000, including 250,000 whites of Spanish origin. Capital, Caraccas; pop. 25,000. Constitution, a federal republic.

Venezuela has been only partially explored. The N. part is mountainous, containing on the N.W. a branch of the Andes, but the remainder is generally level, particularly the course of the Orinoco, a magnificent river which intersects the country from W. to E., sometines overflowing considerable districts. The S. part mainly consists of llanos, boundless plains similar to the pampas of La Plata, affording pasturage to innumerable herds of cattle. Culture and colonization are mostly confined to the coast territory, especially the vales of Aragua; where are reared coffee, caco, tobacco, indigo, and cotton, which, with Jerked beef, hides, mules, drugs, and dye-woods, form the leading exports. The imports chiefly consist of cottons and linens, with woollens, silks, flour, pork, and wine; and the principal commercial relations are with the United States, Hritain. Denmark, Germany, Spain, France, and Holland. In 1839, the exports amounted to £385,198, and the imports to £717,091.

La Guayra, the port of Caraccas, and chief trading city, lies on the Caribbean Sea, in lat. 10° 36° N. long, 66° 56° W. Pop. 40W. The port is a mere roadstead; and the town is gloomy, hot, and unhealthy. In 1839, 36,337 tons of foreign shipping arrived, with cargoes valued at £570,318; and the exports amounted to £388,795. Maracaybo, on the strait connecting the great lake of that name with the sea, and Angostura, 240 miles up the Orinoco, are the chief other ports.

Measures and Weights same as Spain. Money. Colombian dollars of 8 reals: usual exchange, \$6 = £1. Revenue in 1840, \$2,245,259; expenditure, \$1,533,750.

VERDIGRIS (Fr. Vert-de-gris. Ger. Grünspan), the subaccetate of copper. When pure, it occurs in blueish accular crystals; but commonly it is in large masses,

pure, it occurs in blueish acicular crystals; but commonly it is in large masses, pure, it occurs in blueish acticular crystals; but commonly it is in large masses, from having been packed when moist in leather bags. Its purity may be tested by diluted sulphuric acid, in which it entirely dissolves, leaving the impurities, if any, behind. It is employed as a pigment, in hatmaking, dyeing black, &c. VERDITER, a blue pigment, is a carbonate of copper, generally made by decomposing solution of sulphate of copper, with the addition of chalk. VERJUICE, the expressed juice of unripe grapes, or of crab-apples. VERMICELLI, a thready paste of flour and water, similar to MACCARONI. VERMILION, a beautiful scarlet powder, the red sulphuret of MERCURY. VINEGAR (Fr. Vinaigre. Ger. Essig. It. Aceto. Por. and Sp. Vinagre), is an impure Acetic Acid, of which four varieties are known in commerce, namely, wine, malt, sugar, and wood vinegar. The best is that prepared in France from wine.

an impure ACETIC ACID, of which four varieties are known in commerce, namely, wine, malt, sugar, and wood vinegar. The best is that prepared in France from wine. In this country, beer or malt vinegar was the kind chiefly used before the present improved method of producing it from pyroligneous acid. This acid, sometimes called crude vinegar, is obtained by the destructive distillation of wood, and is now manufactured on a large scale. It is at first contaminated with tar, but after being refined and diluted with water, it is applicable to all the purposes for which common vinegar is used. Vinegar is apt, on exposure to the air, to become turbid and ropy, and at last vapid: it should therefore be kept in bottles completely filled and well-corked. Good French vinegar will keep in perfection many years if the bottle be not frequently opened.

many years, if the bottle be not frequently opened.

The manufacture and sale of vinegar are regulated by the act 58 Geo. III. c. 65. An excise duty of 2d. per gallon is levied upon the manufacture; and at present about 3,000,000 gailons are annually brought to charge. Nearly 9000 gallons of foreign vinegar are likewise imported.

VIOLIN. [MUSICAL INSTRUMENTS.]

VITRIOL, OR COPPERAS, a salt formed by the union of sulphuric acid with

oxides of iron, copper, and zinc; the first forming the sulphate of iron, called green vitriol; the second, sulphate of copper, or blue vitriol; and the third, sulphate of zinc, or white vitriol. Sometimes the name of red vitriol is given to the sulphate of cobalt. Vitriol, when pure, occurs in beautiful crystals. It is extensively used in dyeing, ink-making, the manufacture of colours, and in medicine.

WAINSCOT, a name applied to the oak imported in logs from N. Europe. WALNUT, a large European tree (Juglans regia), yielding a nut the kernel of which is prized both for the table and for the oil which may be expressed from it. The timber of the tree was much employed in furniture-making before the introduction of mahogany, and it is still extensively used by the turner. WANGHEES, a kind of canes imported from Canton.

WAREHOUSING OR BONDING SYSTEM, a system under which certain was a system under which certain the contraction of the system in which

warehouses are appointed, under the charge of officers of the customs, in which goods may be deposited without being chargeable with duty until they are cleared for consumption. This system affords the most liberal convenience to the merchant, and a general facility to the trade of a country. The tax on a commodity is paid just when it is wanted, and when it is therefore least inconvenient to pay it. WAR 662 WAR

Suppose, for example, that a merchant imports goods, and is required to pay a duty upon them immediately, and before he has found a market for them; he must either pay the tax and hold the goods, in which case the consumer will have to repay not only the tax but the interest on it; or he must sell the goods, and if he parts with them at a loss or inconvenience, trade is injured, and the general wealth and consequent productiveness of taxation proportionally diminished. Besides, the necessity of having to pay duties immediately on importation is a bar to the entreptor that the productive part of the conventors. Not with the productive the productive part of the conventors. and carrying trade of a country. Notwithstanding the obvious advantages of the warehousing system, however, it is only partially known in foreign countries, and in our own dates no farther back than 1803 (43 Geo. III. c. 132), previous to which the duties on all goods imported had either to be paid at the moment of their impor-tation, or a bond was required, with security for their future payment. Since 1803 the system has undergone several improvements, the whole of which are embraced in the existing warehousing act passed in 1833.

Abridgment of the Warehousing Act, 3 & 4 Wm. IV. c. 57, with the Alterations of later Acts, viz. 4 & 5 Wm. IV. c. 89, and 5 & 6 Vict. c. 47, and c. 56, &c.

§ 1. Consolidation of former acta.
§ 2. The Commissioners of the Treasury are to appoint ports for the purposes of the act; and the commissioners of customs. we appoint ports for the purposes of the act; and the commissioners of customs, subject to their directions, are to appoint in what places therein, and in what manner, goods may be warehoused. § 3. Whenever a warehouse is approved of, it must be so stated in the order of appointment. § 4. Appoints warehouses and bonds previous to the act to continue.

§ 5. The commissioners of customs are to pro vide tobacco warehouses at the legal ports. § 6. The treasury and commissioners of cus

ns may revoke any former warrant or order, make alterations or additions.

§ 7. Orders as to warehouses of special security, must be published in the Gazette.
§ 8. Before any goods are entered in any

Fry, must be pundsned in the vasceut.

3.8. Before any goods are entered in any warehouse, the proprietor or occupier thereof, if he be willing, is to give general security for the payment of the full duties on all goods warehoused, or for the due exportation thereof; and #f he be not willing, the different importers must wive security in respect of their particular goods.

m ne be not wining, the discreast importers must give security in respect of their particular goods. § 9. If any warehoused goods be the property of the occupier, and be bond fide sold by him, on a written agreement signed by the parties, or a written contract of sale made, executed, nd delivered by a broker or other person legal! and delivered by a broker or other person legally authorized for the parties, and the price so sti-pulated is actually paid or secured by the pur-chaser, every such sale is valid, although the goods remain in the warehouse; provided that a transfer, according to the sale, be entered in a book to be kept by the officer in charge, who

book to be kept by the officer in charge, who must enter such transfers, upon application of the owners, and produce the book upon demand.
§ 10. Goods to be stowed in warehouse so as to afford easy access; and if taken out without due e. try, the occupier is liable for the duties.
§ 11. Warehoused goods, fraudulently concealed or removed, are forfeited; and any person gaining access to the goods, except in the presence of the proper officer, forfeits £300.
§ 12. Within one month after any tubacco has

sence of the proper officer, forfeits £300.

§ 12. Within one month after any tobacco has been warehoused, and upon the entry and landing of any other goods, the proper officer is to take a particular account thereof, and mark "Prohibited" on go do prohibited for home use; and no alteration can be made on the packages, except in the cases after mentioned.

§ 13. All goods entered must be carried to the

§ 13. All goods entered must be carried to the warehouse under the care of the proper officer.

[By 5 & 6 Vict. c. 47, § 52, any person fraudulently removing goods entered to be warehoused, forfeits treble their value, or £100.]

§ 14. Goods warehoused must be cleared for the contractive or hand of the contractive or hand of the contractive of the contr

exportation or home use within 3 years, and all surplus stores of ships within 1 year from the day of the first entry (unless further time given

by Treasury); and if any goods be not so cleared, the commissioners of customs may cause them the commissioners of customs may cause them to be sold, the produce to be applied to the parment of charges, and the overplus, if any, paid to the proprietor. When sold, such goods are held subject to all the conditions to which they were subject previous to sale, except that a further time of 3 months from the sale he allowed to the purchaser for clearing. If not so cleared, they are forfeited.

15. If any goods entered to be warehoused, or to be delivered, be lost by accident, co sioners of customs may remit the duties. § 16. No goods warehoused can be rem

rehoused can be removed, § 16. No goods warehoused can be removed, except upon due entry for exportation, or le-home use, except goods to be skipped as store, and which may be shipped without entry or parents of duty for any ship of the burden of 70 tons at least, bound upon a voyage to foreira parts, the probable duration of which out and home will not be less than 40 days: Provided such stores be borne on the victualing hill, and shipped as the commissioners may appoint

shipped as the commissioners may appoint.

§ 17. Rum of the British plantations may be shipped as stores without entry or payment of duty, and any surplus stores may be delivered to be reshipped for the same ship, or for the same master in another ship, without entry or payment of duty, if duly borne upon the vic-tualling bills. If the ship for which surplus stores have been warehoused, be broken up of

stores have been warehoused, be broken up or sold, the stores may be so delivered for the use of any other ship belonging to the same owners, or may be entered for payment of duty, and delivered for their private use, or that of the master.

§ 18. Upon the entry of such goods for home use, the person entering them must deliver a bill of the entry and duplicates, as in the case of goods entered to be landed, as far as the rules are applicable, and at the same time must pay the full duties, according to the quantity included the same time to the same time to the full duties, according to the quantity included the same time to the same time to the same time to the full duties. taken of the respective packages at the time of the first entry and landing, without abatement. except as by this act otherwise provided; an! if the entry be for exportation or for removal to any other warehouse, and any of the package be deficient, a like entry inwards must be passed in respect of the quantities so deficient, and the full duties be paid on the amount before delivery or removal, except as by this act is otherwest provided; and if any goods so deficient to such as are charged according to value, it is to be estimated at the price for which the like goods of the best conditions. of the best quality have been lately sold.

of the best quanty have been lately soid.
§ 19. The duties upon tobacco, sugar, and spirits, when taken out for home use, are to be charred upon the quantities actually delivered; except that if sugar be not in a warehouse of special security, no greater abatement on account of deficiency is to be made than shall be

after the rate of 8 per cent. for the first 3 months, and 1 per cent. for every subsequent mouth during which the sugar is warehoused; and also except, that if spirits (being any other than rum of the British plantations) be not in a warchouse

of the British plantations) be not in a warchouse of special security, no greater abatements for deficiency is to be made than as follow:—
For every 100 gallons, hydrometer proof, viz.: for any time not exceeding 6 months, 1 gal.; for any time exceeding 6 months, and not exceeding 12 months, and not exceeding 18 months, and not exceeding 18 months, and not exceeding 2 years. 4 vals.: exceeding 2 wars. 4 vals.: exceeding 2 wars. 5 gals.

years, 4 gals.; exceeding 2 years, 5 gals. No abatement is made for deficiency of spirits No abatement is made for deficiency of spirits by leakage or accident, and not by natural evaporation, except as otherwise specially provided. [By 4 & 5 Win. IV. c. 89, § 20, the commissioners may remit duties on the whole, or any portion of wines, spirits, and other fluids unavoidably lost in warehouses; and the following goods, in warehouses of special security, are charged by their measure or weight, as actually delivered, viz.: wine, currants, raisins, figs, hams, cheese, and mahogany.] [Videalso Cons.] § 20. If after any goods have been duly entered and landed to be warehoused, the importer further enters them for home use or for exporta-

further enters them for home use or for exportation as from the warehouse, they are considered as warehoused, although not actually deposited. \$5 21, 22, 23, 24. Any goods which have been

warehoused may be removed by sea or inland carriage to any other warehousing port.

§ 25. Goods so rewarehoused are in the same

situation as when first warehoused, and the time which they are allowed to remain reware-housed is reckoned from the day when they are first entered to be warehoused.

§ 26. If upon their arrival at the port of des-

20. It upon their arrival as the port of tee-tination, the parties are desirous forthwith to export the goods, or to pay duty thereon for home use, without actually lodging them, the officers, after all the formalities have been duly omeers, after all the formatities have been duly performed (except the actual labour of lodging them), may consider them as virtually rewarehoused, and the account taken for the rewarehousing may serve as the account for delivering them, as if from the warehouse, either for shipment, as for newmost of duly is

ment or for payment of duties.
§ 27. Goods may be removed from one ware house to another with official permission.
§ 28. Goods so removed are subject to the

228. Goods so removed are subject to the same conditions as when originally warehoused. § 29. When particular security has been given by the importer of warehoused goods in respect of the same, and they are disposed of, so that the original bonder is no longer interested in them, the officers may admit fresh security by the new proprietor, and cancel the original bond.

§ 30. If the person removing any goods from one port to another, continue to be interested in one port to another, continue to be interested in them, after they have been duly rewarehoused in some warehouse, in respect of which security is required, and not held under general security, the required in the respect of the rewarehousing con-tinues in force, until fresh bond be given by some

new proprietor.
§ 31. It is lawful in the warehouse to sort, a 3.1. It is navim in the warenouse to sort, and repack goods, and to make lawful alterations necessary for their preservation, or in order to the disposal of them, provided they be repacked in the packages in which the same, or some part of the same parcel, were imported, or in puckages of entire quantity equal thereto, or in such ages of entire quantity equal thereto, or in such other packages as the commissioners of customs may permit (not being less, if the goods be to be exported, or to be removed to another ware-house, than may be required by law for impor-tation); and to draw off wine or rum of the British plantations into quart or pint bottles, for the purpose only of being exported; and to

draw off rum into casks containing not less than 20 gallons each, for the purpose only of being disposed of as stores for ships; and to draw off any other spirits into quart bottles, under such regulations as the commissioners of customs may regulations as the commissioners of customs may direct, for the purpose only of being exported; and to draw off and mix with wine any brandy secured in the same warehouse, not exceeding the proportion of 10 gallons of brandy to 100 gallons of wine; and to fill up any casks of wine or spirits from any other casks of the same, respectively secured in the same warehouse; and to take such moderate samples of goods as may be allowed, without enter and payment of duty. to take such indearate samples of goods as may be allowed, without entry and payment of duty, except as the same may eventually become payable, as on a deficiency of the original quantity. In a warehouse of special security, it is lawfur to rack off any wine from the lees, and to mix any wines of the same sort, erasing from the casks all import brands

all import brands.
§ 32. But no alteration is to be made on goods or packages, nor wine, rum, brandy, or spirits to be bottled, drawn off, mixed, or filled up, or samples to be taken, except after notices given, and under the official regulations.
§ 33. To provide for the case of surplus quantities, which on repacking are not sufficient to fill whole packages, and for warte, the duties having been levied with regard to the state in which the goods are imported, it is provided that after goods have been repacked, the commissioners of the customs may cause or permit refuse, damaged, or surplus goods not contained in the packages to be destroyed; and if the goods be for home use, the duties must be immediately paid upon any part of such surplus as mediately paid upon any part of such surplus as may remain, which is delivered for home use may remain, which is delivered for home use accordingly; and if they be such as may not be so delivered, the surplus is to be disposed of for exportation, as the commissioners may direct; and thereupon the quantity contained in each package must be ascertained and marked upon the same, and the deficiency ascertained, and the proportion which such deficiency may bear to the quantity in each package is to be marked on the same, and added to such quantity, and the total is to be deemed to be the imported contents of such package, except as otherwise provided of such package, except as otherwise provided by the act. But the commissioners may accept e abandonment, for the duties, of any quantity of tobacco or coffee, or pepper or cocca, or less of wine, and of any whole packages of other goods, and cause or permit the same to be destroyed, and deduct the quantity from the total quantity of the same importation, in computing the amount of the deficiency.

§ 34. No foreign casks, bottles, &c., except any in which some goods have been imported and warehoused, are to be used in repacking, unless the full duties have been paid thereon.

§ 35. The commissioners of customs may permit any stuffs or fabrics of silk, linen, cotton, or wool, or of any mixture of them, with any other wool, or of any mixture of them, with any other material, to be taken out of warehouse to be cleaned, refreshed, dyed, stained, or calendered, or to be bleached or printed, without payment of duty, under security that they be returned within the time appointed; and they may, under like security, permit rice, the produce of places within the limits of the E. I. Co. Scharter, to be delivered out to be cleaned, with such al-lowance for waste as may seem reasonable. (By & & 6 Vict. e. 47, § 51, this provision is extended, and the commissioners are authorized to allow any goods to be removed and cleaned.)

and the commissioners are authorized to allow any goods to be removed and cleaned.] § 36. Allowing copper ore to be taken to be smelted, repealed by 5 & 6 Vict. c. 56, § 9. § 37. No goods warehoused, imported in bulk, may be delivered, except in the whole quantity of each parcel, or in a quantity not less than 1 ton weight, unless by special leave.

28. Nor are they to be delivered, until or their packages be marked as the com-a nors may down necessary and practicable. 38. The Tressury may make regulations for

some norm may occur necessary and practicable.

§ 10. The Treasury may make regularious for several ray the assumt of any decrease or inmass of the quantity of any particular sorts of the and direct what anatoment of duty paypress. And direct what a machiness of duty pay-sher timber that her defict encore may be made; but if such gloods be adoped in warehouses of special security. But duty is to be charged for hay ansum; whatever of deficiency on exporta-tion, except in many where maparam may arise that part has been randestinely conveyed away; how here not according to commerce as market. re such goods (union wine or spirits), to commed, counted, weathed, or ganged for construct except in such suspension cases.

on 12 warehouses not of special security.

toll wing a lowances for wi unte are to in

e on exportation, Vil. :-

Wine, upon every cask, viz.:—For any time not exceeding I year, I gal; exceeding I year, and not exceeding 2 years, 2 gals; ex-

year, and not exceeding 1 years, 1 gain; exceeding 2 years, 3 gain, and, and a gain, and a gain a gai 18 m inthe, and not exceeding 2 years, 4 gals.; exceeding 2 years, 5 cals.

Coffee, consumity, pepper, for every 100 lbs., and in proportion for any los quantity, 2 lbs. § 41. In cases of embezalement and waste fiving misconduct of officers, damages to be made good to the proprietor. [By 5 & 6 Wm.]

WAT

IV. c. 65, § 4, it is provided that nothing contained in this section shall be held to extend to loss occasioned by fire, and by 5 & 6 Vict. c. 47, § 30, the commissioners are authorised to remit the duties on any goods destroyed "by any mavoidable accident" in the warehouse.)

§ 42. Upon the entry outwards of goods to be exported from the warehouse, and before cocks is granted, the person in whose mans they are entered must give security by bond in double the value of the goods, with one surety, that they shall be duly exported, and landed at the piece for which they are entered outwards, or otherwise accounted for.

§ 43. Requiring bond on the exportation of beef or pork that they are not to be used as sestores, is repealed by 5 & 6 Vict. c. 47, § 48, § 44. No goods are to be exported from the warehouse to the lale of Man, except such as may be imported thither in virtue of license.

§ 45. All goods must be removed under the care of the proper officer.

§ 46. Warshoused goods must not be exported in ships under 70 tons burden.

§ 47. Goods landed in docks, and lodged is the custody of the proper officer thereof, under this act, not being seized as forfeited, are to continu

§ 47. Goods landed in docks, and lodged is the custody of the proprietors thereof, under this act, not being seized as forfeited, are to continue liable to such claim for freight as they were hable to whilst on board; and the directors and proprietors of such docks are authorized, upon due notice by the master or owners, or others interested, to detain such goods until the freight and other charges be duly satisfied, or until a deposit be made equal in amount to the claim.

WARRANTY, in the contract of insurance, is an engagement on the part of the insured, that a certain thing has happened, or is to happen. It is part of the consideration for which the underwriter accepts the engagement; it is therefore an absolute condition, and if it do not occur as specified, the insurance is void, whether the circumstance be owing to the conduct of the insured or not, and whether it affect the risk or not. Warranty and mere representation differ from each other in this that the former must absolutely agree with the event to the most minute particular, while the latter only requires to agree in substance, and does not affect the contract, unless through fraud or negligence it shall have increased the actual risk. It is divided into express and implied,—the latter being merely used to express the conditions on the part of the insured necessarily arising from the nature of the contract; as, that the ship shall be seaworthy, navigated with skill and care, that the voyage is lawful, and shall be performed without wilful deviation, &c. The most important and ordinary warranty during peace, is generally as to the time of sailing. Where a ship is warranted "to sail" on a particular day, she must be really on her voyage, having made every preparation, by having taken in her whole cargo, cleared at the custom-house, &c.; and if so prepared for her voyage, and having set sail, she be afterwards detained in some port of the same territory, as by an embargo, or to form convoy, it will be held as compliance; but not so if the preparations for commencing the voyage have not been completed, or if, having been completed, the vessel is prevented from breaking ground by stress of weather or otherwise. to the question, what shall amount to a sailing, to satisfy the warranty, there can be no doubt that, where a ship once breaks ground, and is fairly under sail upon her cognie, though she go ever so little a way, and afterwards put back from stress of weather, or apprehension of an enemy in sight; or if she be then put under an embargo, and detained beyond the time of sailing; this is still a beginning to sail, and the interruption does not alter the case, because the warranty is already complied with " (Marshall, 365). There is a distinction between a warranty to sail, as above, and a warranty to depart, the latter being held to import that the vessel is finally out of port.

All express warranties must appear on the face of the policy. It does not require, however, to appear in the body of the policy,—a note on the margin suffices. [Seaworthiness and Deviation.] (Park on Insurance. Marshall on Insurance.)

For warranty in insurance against fire and on lives, see Insurance.

WATCH (Fr. Montre. Ger Uhr, Taschenuhr), a pocket timepiece composed of wheels and pinions,-a regulator to direct the quickness or slowness of the wheels, and a spiral spring which communicates motion to the whole. Chronometers are watches having the variable force of their mainspring equalized by a fusee or variable lever, and also an expansion balance as a compensation for heat and cold. Nautical chronometers are larger machines of the same kind, secured in a box, and used for ascertaining the longitude at sea.

Spring watches were invented about 1658 by Dr Hooke, or as some contend in 1656 by Mr Huyghens, and various improvements have been since effected in their construction. In 1764, a chronometer made by J. Harrison of London was adjudged to entitle him to the premium of £20,000 originally offered by Queen Anne for the discovery of the longitude. Besides Harrison, the names of Mudge, Earnshaw, sen., Arnold, sen., Brockbank, and Arnold & Dent, have attained celebrity as chronometer-makers.

Watch movements are made chiefly in London, Coventry, and Lancashire; but they are polished and adjusted in most large towns throughout the kingdom. Watch-cases, though not subject to any duty, are stamped at the assay offices to determine the fineness of the metal. The annual value of the manufacture in this country is estimated at £1,500,000, and nearly 20,000 British

value of the manufacture in this country is estimated at £1,500,000, and nearly 20,000 British watches are annually exported.

The principal seat of the watchmaking trade on the continent is Switzerland. In that country, says Dr Bowring, it is carried on in the mountainous districts of Neuchatel, where nearly 120,000 are produced annually, in the canton of Berne, and in the district of Geneva. "Switzerland has long furnished the markets of France; and though the names of certain French watchmakers have obtained a European celebrity, yet I was informed by M. Arago that an examination into this trade had elicited the fact that not ten watches were made in Faris in the course of a year, the immense consumption of France being furnished from Switzerland, and the Swiss works being only examined and rectified by the French manufacturers. The contraband trade into France was immense." (Report on Switzerland, p. 34.) The Swiss and French watches, however, are commonly much inferior to the Engli-h, being in general single-cased and filmy in their construction.

\*\*WAY On Wash & Wash & Wash & It. Por. & Sp. Cept. Rus. Wash). or

WAX (Du. Wasch. Fr. Cire. Ger. Wachs. It. Por. & Sp. Cera. Rus. Wosk), or Bees' Wax, a firm solid substance, moderately heavy, and of a yellow colour, formed by melting the comb into cakes after expressing the honey. The best is that of a lively colour, and an agreeable odour something like that of honey. When new it is toughish, yet easy to break; but by age it becomes harder, more brittle, loses its fine colour, and in a great measure its smell. Wax is generally bleached and used in making candles. It is also used in taking casts and moulds, and as an ingredient in cerates and ointments. In addition to our large home supply, about 8000 cwts. are annually imported, chiefly from W. coast of Africa, Barbary, and the E. Indies; but in small quantities also from the W. Indies, United States, Germany, and France. WELD, a plant (Resedu luteola) formerly cultivated in Britain for the yellow which it yields; but which is now suppressed by quarative.

dye which it yields; but which is now superseded by quercitron.
WESTERN AUSTRALIA, a British colony, comprising the settlements of Swan River and King George's Sound, lies between lat. 31° and 35° 8' S., and to the W. of long. 125° E., on the S. W. corner of that continent.

the W. of long. 125° E., on the S. W. corner of that continent.

This colony was founded in 1829; but being established on principles which led to the dispersion of the early settlers, its progress was discouraging until of late, when affairs were placed on a more hopeful footing, chiefly through the exertions of the Western Australian Company.

The leading geographical feature is the Darling range, extending N. and S., parallel to and about 50 miles distant from the W. coast; and from whence the Swan, Avon, Murray, and other rivers running to the westward take their rise. The soil is of a mixed character, and the climate resembles that of E. Australia. The capital is Perth, on the river Swan, which has also Freemantle near its mouth; and at King George's Sound, on the S. coast, are the insignificant towns of Augusta and Albany; but there are scarcely any commodious harbours. The statists of the colony in the year 1840-41 were as follows:—Population, 4000; stock of every kind, 40,000; shipping entered inwards, 30,000 tons. Exports of wool, 50,000 lbs.; revenue, £9,650.

Australian Dies to the N. of the preceding settlement, between Cantheaume Bay, in lat. 27° 40′, and the Arrowsmith River, in lat. 29° 30′ S. Its great recommendation is the fine harbour of Port Grey, in lat. 28° 55′ S. An extensive tract of the country has been purchased by the Western Australian Company from the British government; and colonization is proceeding on the principle which has been applied in South Australia.

WEST INDIES (BRITISH), comprise Jamaica, one of the Greater Antilles;

west indies: (BRITISH), comprise Jamaica, one of the Greater Antilles; a variety of the smaller islands forming the Caribbean Chain, classed as Windward and Leeward; and the Bahamas. Total population, 714,720,—more than four-fifths being emancipated negroes. These islands have, with few exceptions, colonial governments, with an elective legislative assembly, who enact all local laws, subject, however, to the veto of a governor appointed by the crown.

ject, nowever, to the veto of a governor appointed by the crown.

The general aspect of the West India archipelago is mountainous. Many of the islands exhibit manifest proofs of volcanic origin; and they are all subject to violent shocks of earthquakes. Their soil is in general productive far beyond that of most parts of Europe; moisture and heat combinate to produce a surprising luxuriance of vegetation. The year, as in most tropical climates, is divided into two seasons, the dry and the sect; yet four may be distinguished,—the spring, with gentle showers in April and May; the hot sultry summer, from May till October, when the heavy autumnal rains begin, and continue till December; from which till April, in fact the winter, serene and cool weather prevails. Between August and the end of October, the islands, except Trinidad and Tobago, which lie farthest 8., are subject to furlous hurricanes; these, however, are not very frequent, and are unknown except during this short period.

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JAMARCA, the most important of the British West India Islands, situate 160 miles S. of Cuba, is 165 miles long by 40 in average breadth. It is traversed from B. to W. by the lofty Blue Montains, covered with majestic forests. On the N. side the surface rises from the shore with gentle undustions, separated by spacious valleys, and clothed with pimento groves and coffee plantations. On the S. side the land is bolder, and interspersed with hill-ranges, between which are tensive mannals and sugar-estates. But upon the whole, the island, though well watered, and in some para fertile, in not generally productive, and requires skifful cultivation to make it yield beavy crops. The sent of government is Spanish Town; it lies inland 16 miles distant from Kingston, the principal town, situated on Port Royal, on the S. coast, in lat. 17° 87 N., long. 75° 46° W., pop. 33,488. The other ports (all free) are Morant, Black River, and Savanna-la-Mar, also on the S. coast; and Lecs and Montego Bay, Falmouth, St Ann. Ports Maria and Antonio, and Annotto Bay on the nert. Wiffwarm Islands. Barbadoes, the most casterly of the Caribbean chain and oldest of the British W. India colonies, is about 21 miles in length, and 14 in breadth. The surface, though irregular, is comparatively low, and is almost all highly cultivated; while, being directly exposit to the N. E. trade-wind, it is cooler and more salubrious than any of the other islands. Capital, Bridgetown, in Carlisle Bay, on the S. W. coast, in lat. 13° S. N., long. 80° 41′ W.; pop. 20,000. St Vincent, 108 miles W. from Barbadoes, extends about 17 miles from N. to S. It is regred and mountainous, and only about one third is under cultivation; but the soil of the god lasd is well adapted for sugar. Capital, Kingstown, on the S. W. coast. The Gremadine isless are departed.

and mountainous, and only about one third is under cultivation; but the soil of the good had it well adapted for sugar. Capital, Kingstown, on the S. W. coast. The Grenadine isless are dependencies of St Vincent.

St Lucia, about 30 miles N. N. E. St Vincent, is rather fertile, though hilly; but the dimste is moist, variable, and noted for its unhealthiness. Capital, Carenage.

Grenada, 63 miles S. S. W. St Vincent, is also fertile, but unhealthy. About 5-the etc. grenade, 63 miles N. S. Trinidad, is exceedingly mountainous, with a climate resembling the latter. Cultivation is mostly confined to low lands, on the S. side, where is stimate Scarbovach, the capital, in lat. 11° 15' N., long, 60° 40° W.

Trinidad, taken from Spain in 1797, is the most southerly of the Windward Islands, and lies only 13 miles distant from the N. E. coast of Venezuela in S. America. It is crossed from W. is R. by three mountain-chains, well wooded; and the valleys and plains are said to be naturally extremely fertile; but the greater portion of the interior is uncultivated, and indeed partly unexplored. The settled districts are mostly confined to the N. W., and a few places along the S. W. coast. Capital, Port Spain, with a good harbour on the W. side.

Lexuman Islands. Antique, 40 miles N. Guadaloupe, is oval-chaped, and about 20 miles i length. It has comparatively little of the mountainous character, is without rivers, and we climate is remarkable for its want of moisture. Capital, St John, on the N. W. side, ist. 18° 18′ N., long, 64° 43° W.; but the best port is English Harbour, on the S. coast.

St Caristopher or St Kitts, 30 miles W. by N. Antigus, abounds in rugged barren mountainis; but the soil of the pisins is exceedingly rich. Capital, Basseterre on the S. W. side.

Dominica, lying between Guadaloupe and Martinique, contains high rugged barren mountainis but the soil of the pisins is exceedingly rich. Capital, Basseterre on the S. W. side.

The only others worthy of notice are—Kreit, 3 miles S. E. St kitts, a beautiful s

	Area.	Population.		1831.			1841.	
	Atten.	r mp-tragami	Sugar,	Rym	Coffee	Sugar.	Rass.	Collec
*	6,250	370,000	Cwt. 1 490 003	Gala. 3 599 463	15,644,072	Cwt.	1,276,551	1.3a
Jamaica Barbadoes	164					257,108		1,51
St Vincent	130	26,530				110,205		
St Lucia	275	16,000	72,376	12,628		51,115		
Grenada	125	22,500				84,270		13
Tobago	102	13,700				48,164		3
Trinidad	2,000					284,605		20,6:
Antigua	108	35,000				144,103		7,84
St Christopher	69 280	23,500 18,830				63,936		127.0
Dominica		11,500		147,750		12,124		
Nevia Montserrat	47	7,600				10,839		****
Tortola	.,	7,730				8,397		
Bahamas	5,424	20,000		****	95.716	100		
	23,000	76,000		2,332,970	1,991,352	415,261		
Berbice	22,000	76,000	122,068	224,579	1,585,402	90,063	120,301	1,363,8
	J. T.		4,103,696	7.843.920	20,030,80%	2.151.917	9 270 139	0.997.6

The great falling off between 1831 and 1841 is attributable mainly to the change produced by the neasure of negro emancipation; but of late years there have likewise been deficient crops arising

measure of negro emancipation; but of late years there have hiewise been dencient crops arising from ordinary causes. The imports consist of lumber from British America: herrings, codfish, flour, salt beef, and other kinds of provisions; wine; and manufactures of all kinds from the mother-country. On an average of the five years to 1841, the declared value of British produce and manufactures carried to our West India colonies (including Guiana), amounted to £3,400,000. Of this, however, a considerable portion is destined for re-exportation to the Spanish main. Vessels with homeward cargoes begin to arrive in Britain in April and continue till October. And the annual orders for plantation stores are received by our West India merchants in autumn, distributed amongst the manufacturers or dealers in September and October, and shipped in November and December.

ber and December.

Der and December.

Measures and Weights, same as Britain. Money.—Accounts are now generally kept in sterling; but in some places in dollars, which by proclamation, September 21, 1838, are valued at 4s. 2d, sterling each: the value of the gold doubloon is fixed at £3, 4s. The Colonial Bank, instituted in London, 1836, has branches in most of the islands, which issue notes, and otherwise conduct business on the Scottish system. [See Colony. Slave. Sugar.]

WEST INDIA ISLANDS (FOREIGN), embrace, besides HAYTI, now inde-

pendent, the following possessions of European powers:-

pendent, the following possessions of European powers:—
SPAIN has the magnificent island of Cuba, already described. Porto Rico, a large, well watered, fertile, and comparatively healthy island, 80 miles E. of Hayti; area, 3,700 square miles; population, 360,000, including only 42,000 slaves: Capital, San Juan: chief exports in 1839, 692,438 cwts. sugar; 85,434 cwts. coffee; and 3.311,720 gallons molasses. Also the islets Maryarita, Testigos, Tortuga, Blanquilla, Orchilla, Rocca, and Aves.
France possesses Guadaloupe, 40 miles S. E. Antigun, consisting really of two islands, Grande Terre and Guadaloupe Proper or Basse Terre, separated by the Sait River Channel. Chief ports, Basse Terre, the capital; and Point-à-Pitre, nearly destroyed by an earthquake, February 1843. Chief exports in 1836, 36,37,348 kilog. sugar; 2,544,424 kilog. molasses; 1534 kilog. coffee. Martinique, 20 miles N. St Lucia; capital, Fort Royal; chief exports in 1836, 22,994,754 kilog. sugar; 2,483,583 litres molasses; 519,507 kilog. coffee. Also the islets Marie Galante, All Saints, Descada, and St Martin (N. part). Bugger; 2,405,588 intres moisses; 519,507 king; conee. Also the fales Mark Guante, Au Descada, and St Martin (N. part).

HOLLAND liss Bonaire, Curaçoa, Oruba, St Martin (S. part), Saba, and St Eustalius.

DENMARK possesses St Thomas and St John in the Virgin group; also St Croix.

Swens has only St Bartholomete.

The reographical character, productions, and course of trade of these islands, are similar to those of the British West India Islands.

WHALE, a cetaceous class of marine animals, of which there are several species; the principal being the Greenland whale (Balæna mysticetus, Linn.), usually from 50 to 60 feet in length, and from 30 to 40 feet in circumference, inhabiting chiefly the Arctic seas; and the spermaceti whale, already described. [Spermaceti.] Both are of commercial importance on account of the oil contained in their fat or blubber, and of the whalebone, or horny laminæ in their upper jaw, which is applied to various useful purposes; and large fleets are fitted out for their capture.

plied to various useful purposes; and large fleets are fitted out for their capture.

The Northern Whale Fishery originated in the discoveries of the voyagers who, in the end of the 16th century, attempted to find a passage through the Northern Ocean to India. It was first pursued, by the English and Dutch, in the seas of Greenland and Spitzbergen; and their example was speedily followed by others. The fishery was long confined to these seas; but after 1815, they were gradually abandoned for Davis Straits, where also whales have recently become so scarce, that their pursuit by British vessels has nearly ceased. In the twenty years ending 1834, the average annual number of our ships employed in this fishery, was 180; aggregate burden, 37,000 tons; procuring 1024 whales, yielding 11,313 tuns oil, and £00 tons whalebone; making the annual produce, at the average prices of £28, 15s. per tun for oil, and £163 per ton for whalebone, about £420,000. The vessels were fitted out mostly from the north-eastern ports. But this great fishery, which in 1820 employed 50,000 tons of shipping, manned by our best seamen, now empages only one or two vessels from Peterhead and the adjoining ports.

The Southern Whale Fishery was begun by the British during the interruption which the northern fishery suffered owing to the American war, and it gradually rose to importance. It consists of two branches:—1st, The capture of the spermaceti whale, the cruising ground for which extends from the meridian of Japan to beyond Australia, and longitudinally from Cape Hora to the Indian Archipelago: the vessels are found and provisioned for three years, the period of their general absence from England: 2d, The common black whale of the Southern seas, met with principally on the 8.E. coast of South America. Of late years, this fishery has also been nearly abandoned by the Australian relogists, when the first and provisioned for the Southern and Southern Seas, met with principally on the 8.E. coast of South America.

fisheries, amounted to only 15,000 tons. It has also been nearly abandoned by the Australian colonists, by whom it was prosecuted for some years, owing to the greater profits derived from investing their capital in sheep-farming.

Notwithstanding this decline of the British fishery, however, it would appear that the scrivity and enterprise of the Americans can still render whaling voyages so profitable, that, in 1841, they had engaged in them no fewer than 193,000 tons of shipping. See UNITED STATES.

WHARF, a sort of quay erected contiguous to a harbour or roadstead. Wharf-

age, the dues payable for its use in the landing or shipping of goods.

WHEAT (Dan. Hvede. Du. Tarw. Fr. Froment, Bie. Ger. Weitzen. It. Grano, Formento. Por. & Sp. Trigo. Ru. Pscheniza), the most valuable of the breadcorns of the temperate zone, is a plant of which there are numerous species; the most important in Britain and Northern Europe being Winter or Lammas Wheat (Triticum hybernum). It is generally sown in autumn, but often in spring,

in which case it is sometimes called spring-wheat. Of this species there are numerous varieties; but they may be divided into two classes, red and white; the former the more hardy, but the latter excelling in the quality of their produce. The best soils for wheat are those which are stiff or clayer. From two to three bushels of seed are required to the acre; and the produce, though very variable, may be held for a fair crop to be 30 bushels per acre. But the average produce of England does not perhaps exceed 22 bushels, nor that of Scotland 25. The weight of the straw is reckoned to be about double that of the grain. An acre, therefore, yielding 25 bushels of wheat, at the rate of 60 lbs. per bushel, would yield 3000 lbs. of straw, or about 26½ cwts. (Low's Agriculture.) The average yield of flour is 12½ lbs. to 14 lbs. of grain. In the United Kingdom, wheat is produced chiefly in England, particularly in the counties of Kent, Essex, Suffolk, Rutland, Hertford, Berks, Lincoln, Hants, and Hereford. In Scotland, and especially in Ireland, the climate is in general too cold and moist for the profitable culture of wheat; though, in the counties of Haddington, Edinburgh, Linlithgow, Perth, Forfar, and Stirling, there are extensive tracts distinguished both for the quantity and quality of their produce. [Conn.] the more hardy, but the latter excelling in the quality of their produce. The best

WHISKY, a spirituous liquor distilled from barley, and called malt or grain spirit, according as more or less of the former is used in the process. Malt whisky is esteemed the best, especially when the distillation is conducted slowly in small is esteemed the latest wasness transfer in Scotland. Ireland, and the United stills. This spirit is largely manufactured in Scotland, Ireland, and the United States. The finest is the Scotch, especially that of the Highland distilleries. WHITEBAIT, a small species of herring (Clupea alba), caught in the Thames below Woolwich, from April to September.

WHITING, a fish of the cod kind (Merlangus Vulgaria, Cuv.), caught in abun-

dance all round our coast, particularly in January and February.

WINE (Du. Wyn. Fr. Vin. Ger. Wein. It. & Sp. Vino. Por. Vindo. Rus. Wino), is the fermented juice of the grape. The varieties of wine depend chiefly on the quantity of sugar contained in the must, and the manner of its fermentation. When the quantity of sugar is sufficient and the fermentation complete, the wine is generous and perfect; if the proportion of sugar be too small, the wine is this and weak; if it be too large, part of it remains undecomposed, and the wine is sweet and luscious; and if it be bottled before the fermentation is completed, it well, as in the case of champagne, proceed slowly in the bottle, and on drawing the cork, the wine will sparkle in the glass. When the must is separated from the husk of the grape, before it is fermented, the wine has little colour, and is called White wine. But if the husks are allowed to remain in the must while it is fermenting, the alcohol dissolves the colouring matter of the husks, and the wine is coloured; such is called Red wine. Wines besides vary much in flavour; a quality which, in a few kinds, is imparted by nature, but which in the general case

is produced by the art of the manufacturer.

The vine is a hardy plant, but agrees best with light gravelly soils, or those abounding in volcanic debris, and a temperately warm climate. In colder courtries, the grape-juice becomes too poor, and in warmer too saccharine for wine-making. In Europe, the wine district is comprised between lat. 36° and 51° N. making. In Europe, the wine district is comprised between lat. 36° and 51° Na within which limits almost all the wines of commerce are produced; and from whence large quantities are sent to the N. of Europe and to America. In the east, comparatively little is grown or used; being forbidden to the Mohammedans as the cause of "more evil than profit;" and never taken by the Hindoos but as a medicine. In China, rice and palm wine are made in large quantities, but little is made from the grape; though of late they have evinced a taste for European wines, particularly sherry.

DESCRIPTIVE TABLE OF THE PRINCIPAL WINES.

DESCRIPTIVE TABLE OF THE PRINCIPAL WINES.

"France is the vineyard of the earth. Her light, yet with sufficient body and spirit. It is fertile soil, gentle acclivities, clear sunny skies, in made both red and white; but the latter is little and fine summer temperature, place her, in conjunction with her experience and the advantages Romante Conti, Chambertin, and La Tack. The of science applied to vinification, the foremost in the arct of making the pinice which so claddens 15 per cent. Burgundy, however, possesses the human heart" (Redding, pp. 53, 57). The department which excel in the quality, though not in the quantity, of their produce, are therefore the theory of the provinces of Burgundy and Champagne, of the provinces of Burgundy and Champagne, whence the wines derive their names.

Burgundy, grown chiefly in the department of Côte d'Or, is a fire dry wine, of the most exquisite delicacy, flavour, and bouquet. It is

peculiar aroma of the wine in an eminent degree. The sparkling is chosen of moderate efferves-cence; that which merely creams on the surface cence; that which merely creams on the surface demi-mousecux) being preferred to the full frothing wine (grand-mousecux); which last also keep worst. Champagne is improved in summer by ice. Alc. strength, sparkling, 12 per cent; still, 14 per cent. Sillery is a white still kind of the first class, produced near Rheims. Claret is a name given in England to the red wine of Medoc, in the Gironde, imported from Bordeaux; or more commonly a mixture of that wine and Beni Carlos, or some other full wine. In France, Clairet is a general name for all rose-

wine and Beni Carlos, or some other full wine. In France, Clairet is a general name for all rose-coloured wines. When in perfection, claret should be of a rich colour; a bouquet partaking of the violet, and of a very agreeable flavour. The prime growths are Lafitle, Latour, and Margaux. It is less heating, and more aperient than most other wines; but is comparatively short-lived: it is preferred when about 10 years old. Alc. strength, 15 per cent.

Sauterne, a fine dry lightish-brown wine, is saucterner, a fine dry lightish-brown wine, is saucter brown in colour.

lightish-brown in colour.

raves, a class of wines of the Bordelais. white kinds have a dry flinty taste, with an aroma resembling cloves: the choicest are S Bris and Carbounceux. Of the red kinds Haut Brion ranks highest. They keep for 20 years. Hermitage is grown near Tain on the Rhone. The white variety is of superior quality; it is of

The white variety is of superior quality; it is of a straw-yellow colour, rich taste, very peculiar odour, and lasts nearly a century without deterioration. The red variety is short lived. Côte Rôtie is a red wine, grown near Lyons. Though slightly bitter, it excels in clearness, occurs and perfuse.

colour, and perfume.

Rousillon, a class of wines, the best of which have body and fineness, and at first are very sweet and of a deep colour; but in eight or ten years they acquire a golden hue and a delicate agreeable taste. Masdeu, one variety, is said to combine in some degree the fulness and vinous properties of Port, with the flavour, aroma, and bouquet which characterize the French wines.

Frontigman, a muscadine wine of Languedoc. occurs both red and white; and will keep about 20 years in bottle; when old it resembles Malaga. Lunci, also grown in Languedoc, resembles Fron-tignan, but is stronger.

Rivesalits, a rich white muscadine, grown

tigman, but is stronger.

Rivesalles, a rich white muscadine, grown near the Pyrenees, belongs to the class called in France vins de liqueur.

Spain follows France in the excellence of its

wines. And from north to south, sites, soils, and exposures of the happiest kind for the vine, cover the face of the country.

Sherry, the most important, grown at Xeres near Cadiz, is made both pale and brown. The pale is generally preferred; but "sherries are never to be judged by colour, but solely by taste."
When good, this wine has a fine flavour, warm When good, this wine has a fine flavour, warm taste, and some portion of the agreeable bitterness of peach-kernels. When new, it is harsh and flery, but is mellowed by being kept four or five years in wood: it does not attain perfection until 15 or 20 years old. When of a due age and good condition it is very fine and wholesome, and free from excess of acid, with a dry aromatic flavour and fregrancy which render it a fit stimulant for delicate stomachs. Of late years its manufacture has been greatly improved,—ale, str. 20 per cent. Amontibudo is a rare, dry, delicate kind of sherry.

Paxardte, made near Xeres, from the sherry grape, is a rich cordial malmsey wine, sparkling, and of a light amber colour. Tent, likewise grown near Cadiz, is a rich red muscadine, drank generally as a stomachic.

Malaga is a secondary kind, with a peculiar taste, from being mingled with wine burned a little in the boiling. Lagrimas Malaga is made from the droppings of the grape without pressure. Mountain is a sweet variety of Malaga.

Beni Carlos is a deep red wine imported from

THE SPANISH ISLAND of Majorca, and the Madeiras and Canaries, likewise produce good wine.

Alba Flora is a white kind, grown in Majorca; approaches Sauterne in flavour.

Madeira is a strong description.

Mudeira is a strong dry white wine, uniting great strength and richness of flavour, with a fragrant and diffusable aroma. It is mellowed and improved in flavour by a voyage to India. It is mellowed and improved in flavour by a voyage to India. It is very durable, and indeed is said not to be in condition until it has been 10 years in wood and 20 in bottle. It is highly stimulant, and is well adapted for debilitated constitutions; though it is nurser form more acid thus either norther. in its purest form more acid than either port or in its purest form more acid than either port or sherry. Alc str. 22 per cent. Sercial is a fine kind of Madeirs; and Mulmecy is a very rich luscious species of the highest quality, made from over-ripe grapes. Tinto is a red kind, wanting the high aroma of the white sorts, and when old resembling tawny port.

Tenerific, or Vidonia, is a dry canary wine resembling Madeira, but inferior.

PORTUGAL.—Port, a red wine of the Upper Dounc, is when new and unmixed rough strong.

PORTUGAL—Port, a red wine of the Upper Douro, is, when new and unmixed, rough, strong, and slightly sweet; but after being kept in bottle, it loses some of its astringency and most of its sweetness, while its flavour is improved. Being, however, largely brandied, it requires, if imported green, to be kept three or four years in wood, and from four to seven in bottle, before the odour of the brandy is subdued, and the sensing aroung of the wine developed. It is genuine aroma of the wine developed. It is leating, but when of good quality, wholesome; though peculiarly noxious when taken in excess. Alc. at. 22 per cent.

Alc. str. 32 per cent.

Lisbon is a secondary wine. White Lisbon resembles inferior Madeirs; it is made both drawn and muscadine. Red Lisbon is coarse and dry.

Bucellas, a light white wine grown near Lisbon, resembles Barsac when pure; but, as imported, it is firry from sophistication with brandy.

Carcavellas, also imported from Lisbon, is a sweethly with also imported from Lisbon, is a

weetish white wine grown near Œirs

Figueira, is a strong coarse red wine.
GERMANY produces little good wine except
on the banks of the Rhine (chiefly between Bonn and Mayence), and its tributaries, the Mayn, Moselle, and Neckar. The growths of these districts, however, form a class of a peculiar and distinct character. They are generous, dry, finely distinct character. They are generous, or y, men, thavoured, and endure age beyond example. They average about 12 per cent. of alcohol. The inferior kinds are naturally acid, but this is not, as is sometimes alleged, the constant character of the German wines. Of the Rhine wines the choicest is Johannisberg, of the Mayn wines, Hockheim, or, as it is called in England, Hock (a term sometimes vulgarly applied to all German wines); of the Moselle wines, Brauneberg; and of the Neckar wines, Bessingheim.

A USTRIA possesses scarcely any but poor wines; but Hungary produces the celebrated Tokay, a rich luscious wine, of a peculiar aromatic flavour; it is, however, scarce, dear, and little known in Britain.

ITALY has none of any celebrity except Lacryma Christi, a first class wine, grown only in small quantities near Naples. It is luscious, rich, red, and of exquisite flavour.

our, rich, red, and of exquisite flavour.
Sictly produces and exports wine in abundance; but it is generally of very low quality, and flery from mixture with coarse brandy.

Marsala or Bronte Madeira, is a dry white wine, of great body, resembling second class Madeira.

Syracuse, is the name given to a luscious red

Syracuse, is the name given to a function rea nunscaline; also to a white via de liqueur. \*\*Elina\*\*, the best, is a strong red wine. \*\*Cape or Good Hore. The Cape wines, ex-cept \*\*Constantia\*\* (a rich luscious kind), are of the worst description, being generally infected with the earthy taste common to wines grown on had soils. Some are sweet, but the larger part are dry. They are called \*\*Cape Madeira\*\*, Cape Sherry, \*\*Cape Hock, &c.

ASIA produces no wine for exportation, except perhaps the celebrated Shirux of Persia, some of which is occasionally sent to India.

AMERICA. Wine is made both on the north

and south continent, particularly in N. Carolina; in Peru and Cluli; and at Mendora in Buenos Ayres, near the Andes; but none is shipped to Europe.

AUSTRALIA. Some attention is bestowed on wine in the colony of New South Walks.

In 1841, the quantity of wine imported into the United Kingdom was 7,708,502 gallous: and there were entered for consumption 2,412,821 gallons Spanish; 2,337,017 Portugues; 33,760 French; 107,701 Madeira; 55,242 Rhenish (or German); 25,635 Canary; 137 Fayal; 44,250 Cape; and 401,429 Sicilian and other sorts; total, 6,184,950 gallons. On January 5, 1842, there were under bond, 10,775,380 gallons; whereof in London, 6,618,569; and in Dublin, Leith, and other ports, 4,156,811 gallons. The surplus imported beyond the consumption is re-exported chiefly to India and our colonies in Australia and America.

chiefly to India and our colonies in Australia and America.

Prior to 1683, the wines of France were those chiefly consumed in this country; but the higher drites imposed on them in that year, and the fiscal advantages given by the Methaen Treaty to Portuguese wines in 1703, led gradually to the former being nearly superseded by the latter and the wines of Spain. And after 1733 (when Britain used about 7,000,000 wine gallons yearly), the consumption of all kinds was checked by the extravagant duties imposed for the prosecution of the war. In 1823, these were modified to 7s. 3d. per (Imp.) gallon on French wine; the foreign sorts; and 2s. 5d. on Cape; and in 1831, when the discriminating duty on French wine was abolished, they were fixed at 5s. 6d. per gallon on all foreign wines, and 2s. 9d. on Cape Since the reduction in 1825, a considerable increase has taken place in the consumption of shert.

The Standard Gauges of wine recognized in trade are—pipe of Port, 115 gals.; pipe of 1800, 117 gals.; pipe of Cape or Madeira, 29 gals.; pipe of Teneriffe, 100 gals.; but of Sherry, 180 gals.; hogshead of Claret, 46 gals.; aum of Hock, 30 gals.—all Imperial measure.

Parther Information will be found under Currones Rescultations, Warrenous System, and in the articles on the different wine countries; also in the well-known Treatises on Wine by Dr Henderson and Cyrus Redding.

WINTER'S BARK (Wintera gromatica), a spice resembling canella alba.

WINTER'S BARK (Wintera aromatica), a spice resembling canella alba.
WOAD, a plant (Itatis tinctoria), from the roots and leaves of which a block dye is obtained; but its use is now almost entirely superseded by indigo.

WOOD. [TIMBER.]
WOOL (Du. Wol. Fr. Laine. Ger. Wolle. It. and Sp. Lana. Por. La, La.
WOOL (Du. Wol. Fr. Laine. Ger. Wolle of the Sheep. Wools are de-Rus. Wolna, Scherst), the fleecy covering or pile of the SHEEP. Wools are de-tinguished by their length or staple, and by the fineness of their filaments. Long wool, commonly that which exceeds 3 inches in length, is best adapted for the manufacture of worsted stuffs; while short wool, that less than 3 inches, is chiefly employed for cloths and other articles. These two kinds, which are the produce of distinct varieties of sheep, are also distinguished by the manner myinch they are prepared for being spun. The long wools, like flax, are combed; while the short wools are carded; whence the former are familiarly termed combing wool, and the latter carding or cloth wools. In England, the chief long woolled sheep is the Leicester, and the chief short-woolled the South Down. The fleece of the latter is very fine; it is, however, greatly inferior to that of the Merinoes, a Spanish breed, but which has been introduced with signal success into Germany, Australia, and the Cape Colony.

and the Cape Colony.

Wool ought to be pliable, elastic, and above all, soft to the touch, a property for which the Baxon wools are noted: the filament too ought to be regular, it should be tree from hair or kemps. Parther, it ought to be curly or crispy, with the peculiar property of feltins. Each feer contains wool of different qualities; the best is that on the spine and sides. And that shorn frost the live sheep, called feece wool, is superior to that cut from its skin after death, called dead was: the live sheep, called feece wool, is superior to that cut from its skin after death, called dead was: the live sheep, called feece wool, is superior to that cut from its skin after death, called dead was: the live sheep, called feece wool, is superior to that cut from its skin after death, called dead was: the live sheep, called feece wool is islable. The assorting or stapling of wool is sometimes performed by the manufacturer, but chiefly by scool-staplers, who purchase the raw material from the grower, and dispose of it, after it is assorted, to the manufacturer.

The exportation of wool was prohibited in 1690, mainly from a desire to preserve to curselve the English long wool, a kind not produced in any other country; but this policy was more injurious to the agriculturist than beneficial to the manufacturer, and the improvements in machinery having enabled short wools to be applied to many of the purposes for which long wook had been appropriated, the prohibition was withdrawn by Mr Huakisson in 1825. Since then the exports of British wool have gradually increased, and in 1841 amounted (exclusive of yarn) to 8.471.235 lbs., of which 7.544.196 lbs. went to Belgium, and 894,704 lbs. to France.

The importation of foreign wool into Britain was free until 1892, when it was subjected to a duty of 5s. 3d. per cwt., or 6d. per lb. This extravagant rate was gradually reduced in 1884 and 1835 to id. per lb. on wool under 1s. per lb. In 1802, when it was subjected to a fluid of 5s. and per cwt., or 6d. per lb. This ex

Portugal, 679,071 lbs.; Spain, 1,089,200 lbs.; Italy, 1,502,254 lbs.; Turkey, 447,563 lbs.; Cape Colony, 1,079,910 lbs.; India, 3,008,664 lbs.; New S. Wales, 7,993,060 lbs.; Van Diemen's Land, 3,597,531 lbs.; S. Australia, 759,909 lbs.; La Plata States, 5,105,637 lbs.; Peru, 3,144,462 lbs.; Chili, 923,362 lbs.; making, with small quantities from other places, in all, 56,179,641 lbs. The quantity entered for home consumption was \$2,862,090 lbs.; namely, 22,051,796 lbs. at duty of 1d. per ib., 14,495,092 lbs. at 4d. do, 4306 lbs. red wool at 6d. per lb. do., and 16,310,916 lbs. colonial wool, duty free. The surplus imported was re-exported to Belgium, France, and the United States. The Feruwan wool of the surplus observed, is mostly that of the alphaca, a species of llama. The sack of British wool of 2 weys, or 13 tods = 364 lbs. The last is 12 sacks. And the pack = 240 lbs. The German bale weighs about 350 lbs. The last is 12 sacks. And the pack

WOOLLEN MANUFACTURE. This art existed in England at a remote period, but in a rude state, as a great part of the raw wool produced in the king-dom was exported to Flanders in exchange for the finer cloths, down to the reign of Edward III., when the manufacture received an impulse from the immigration of a number of weavers from Ghent. Numerous laws were afterwards passed for its regulation; including among others the prevention of the exportation of British wool, the confinement of the art to certain localities; and the prohibition of the use of machinery. These laws, though in course of time abolished, materially retarded the manufacture. The statute of Edward VI. discouraging manufacture. chinery, only repealed in 1807, was so effectual a bar to improvement, that until nearly the end of last century, the several processes were conducted in the same barbarous manner as in the reign of Edward III. Since 1807, a variety of machines have been applied to the carding and spinning of wool; while the power-loom has been employed in the weaving. The repeal of the prohibition to export British wool, which was not effected until 1825, by allowing the French to procure the long staple wool of England, at first enabled them to produce new stuffs superior to any that we had ever manufactured; but this superiority was not of long continuance. Stimulated by competition, our manufacturers in a few years introduced improved processes, which enabled them to produce merinos and other stuffs in every respect equal to those of France. And in the course of the ten years following the removal of the restriction, their exportation of such goods, instead of de-clining, increased to the extent of 50 per cent. (Porter's Progress of the Nation, p. 190). Three great divisions of the trade are commonly recognised,—the manufacture

of woollen cloth, of worsted or stuff articles, and of hosiery. And the chief districts in which they are pursued are as follow:—Woollen cloth in the West Riding of in which they are pursued are as follow:—woollen cloth in the west kiding of Yorkshire, Gloucestershire, Wilts, and Somerset; stuffs or worsteds at Bradford, Halifax, Leeds, and in Norfolk; hosiery in Leicestershire; woollen yarn in Suffolk and Lancashire. Besides which, carpets are made at Kidderminster, Wilton, and Axminster; and tweeds, plaiding, and woollen shawls, in Scotland.

The English cloth manufacture is carried on generally in three ways. 1st, The domestic system, under which there is a number of small masters, mostly occupying little farms, 2d, Under the master-clothier system of the West of England, where one individual purchases the wool and gives it out to distinct classes of manufacturers to be worked up. 3d, Under the factory system, where one individual purchases the wool and gives it out to distinct classes of manufacturers to be worked up. 3d, Under the factory system, where one individual purchases the wool and gives it out to distinct classes of vidual employs a number of workmen under his own superintendence. three-fourths of the whole woollen manufacture is located in the West Riding of Yorkshire, where the goods are chiefly sold in an undressed state in public halls Yorkshire, where the goods are chiefly sold in an undressed state in public halls in the principal towns. A considerable quantity is also purchased in the different districts by drapers, who give out samples to the manufacturers, and get the cloth sent direct to their warchouses. The woollens of Norfolk and the West of England are generally sold at fairs or markets, or to parties sent round by the drapers. The annual value of the manufacture in 1698 was estimated at £6,000,000; in 1741, £8,340,000; in 1774, it was, according to Arthur Young, £12,794,877; and in 1800, according to Mr Luccock, £17,500,000. In 1834 it was estimated by Mr Youatt as follows: 108,000,000 lbs. of British wool at 1s. 3d. and 46,535,232 lbs. of imported wool at 2s. 6d. £12,556,904; wages of 350,000 persons at £25 each.

found as flower: 100,000,000 los. of British wool at 18. 3d., and 40,353,322 los. of imported wool at 28. 6d., £12,556,904; wages of 350,000 persons at £25 each, £8,750,000; dyes, oils, and other raw materials, £1,450,000; wear and tear of fixed capital, profits, &c., £4,250,000; total, £27,006,904. But, since 1834, a considerable fall has taken place in the price of raw wool.

The sale of woollens was long confined to the home market. until the beginning of last century that the exports to the continent and to our colonies became of importance. The value of woollens exported was in 1700 nearly £3,000,000; and in 1800 about double that sum. Their value has not since increased; but, owing to the diminished price of wool, and the greater economy in the various manufacturing processes, the quantities have on the whole considerably increased. At present, the most prosperous department of the trade is that in worsted and stuff goods. Of late years, cottons have, from their cheapness, in a

great degree superseded the lower qualities of cloths; a circumstance which, joined to the increasing rivalry of France, Germany, and Belgium, renders it improbable, unless new markets shall be opened in China or elsewhere, that much extension will in future be given to our manufacture of woollen cloths.

will in future be given to our manufacture of woollen cloths.

In 1841, exports consisted of 213,125 pieces cloth; 11,491 pieces mapped coatings, dufflet, &c;
22,131 pieces kerseymeres; 37,160 pieces baine; 2,007,365 pieces woollen or worsted stuffs;
1,830,244 yards flamed; 2,187,329 yards blanketing; 309,315 yards carpeting; 5415,067, yard woollens mixed with cotton; 135,900 dones pairs stockings; and £163,901 in value of tapes, small was,
&c. The total declared value was £3,748,675; whereof the United States took £1,521,905; Germany, £33,078; Holland, £316,769; Belgium, £110,732; Russin, £162,219; Stylen, £164,251; Italy, £303,797; Gibrahar and Spain, £152,903; India and China; £332,714; Autralia, £91,831; British America, £515,344; Braxil, £329,394; Mexico and South America
States, £463,478; and the remainder in smaller quantities to different places. The slove was
exclusive of 4,903,291 lbs. yara, mostly to Germany.

WOR MSEED the unexpended flowers and calvage of a greecies of Astonica.

WORMSEED, the unexpanded flowers and calyxes of a species of Artenios.

They are imported from the Levant and Barbary, and are used in medicine.

WORMWOOD, a perennial herb (Arteniosa absinthium), indigenous to Britain,

celebrated for its intensely bitter, tonic, and stimulating qualities.

Y.

YARD, the British standard measure of length. [Measures.]
YARN (Fr. Fil. Ger. Gera. It. Fileto. Por. Fio. Rus. Prashs. Sp. Hib), simple spun thread. Its quality is expressed in England by numbers, denoting the number of hanks in an avoirdupois pound weight; reckoning the length of the hank of otton yarn at 840 yards, or 7 leys of 120 yards each. The hank of worsted yarn is sometimes counted in the same way, but more generally at 560 yards, or 7 leys of 80 yards each. Linen yarn is estimated in England by the number of leys or cuts, each of 300 yards, contained in a pound; but in Scotland by the number of pounds in a spindle or 48 leys: thus, No. 48 in England is called 1 lb. yarn in Scotland. YEAST, on BARM, a product of the fermentation by which beer is made; ups the surface of which it swims from involving bubbles of carbonic acid gas. It may be obtained in the form of a firm paste. Mixed with moistened flour it excites the nanary fermentation, and is thus used for making bread.

panary fermentation, and is thus used for making bread.

Z.

ZAFFRE, an impure oxide of cobalt, prepared by calcining its ores, and mixing the product with about twice its weight of finely powdered flint. It is used for communicating a blue colour to glass, porcelain, and earthenware; and, when roasted with potashes, washed, and pulverized, forms Smalts. About 2600 cwts are annually imported from Norway and Germany.

ZEALAND, NEW, a group of islands lying in the Pacific, 1500 miles S.W. Australia. They are subject to Britain; and in 1841 were placed under a governor

and council

and council.

There are two principal islands, separated by Cook's Strait—New Ulster and New Manter. The latter, and the greater part of the former, are intersected by a mountain-chain, elevated is some parts 14,140 feet; and there are several subordinate ranges. The country generally is well watered, wooded, and fertile; and the climate sulubrious and temperate, resembling that of France. New Ulster alone—the N. island—has been colonized by the British. Auckland, the capital, advantageously situated on its N. W. side, on the Waitemata, in lat. 35° 18, lost 174° 43° E. is rapidly rising into importance, and has a spacious harbour. Russell, towards the N. E. extremity, on the Bay of Islands, and Wellington, on the S. on Cook's Strait, are the other principal stations. Timber and flax are at present the chief products; but as coloniantal is progressing rapidly, and the natives evince an aptitude for civilized usages, little doubt cas is entertained that these fine islands will become ere long the sites of an extensive commerce.

ZINC. OR SPELTER (Fr. Zinc. Ger. Zink. It. Zence. Chin. Piennes). A

ZINC, or SPELTER (Fr. Zinc. Ger. Zink. It. Zinco. Chin. Pi-yuen), a metal of a blueish-white colour and lustre. Sp. gr. 7. At common temperature it is tough and intractable; but heated to between 220° and 320° it becomes malleable and ductile; so that it may be hammered out, rolled into sheets and lerves, and drawn into wire. Being cheap, light, and a metal which, when superficially oxidized, long resists the further action of air and water, it is now employed as a substitute for lead in lining water cisterns and roofing; alloyed with copper it forms brass; and several of its compounds are used in medicine. Zine is obtained forms brass; and several of its compounds are used in medicine. Zame is obtained either from calamine, a native carbonate, or blende, a native sulphuret. Both are found in this country, especially in Flintshire and Derbyshire. But British inc is inferior to that of Germany, from whence, chiefly by way of Prussia and Hamburg, from 100,000 to 170,000 cwis. are annually imported (commonly as ballast in ships bringing wool); of which about 80,000 cwts. are entered for home commption, and the rest is re-exported, mostly to India.

# TARIFF OF DUTIES

EXIGIBLE IN

# THE UNITED KINGDOM.

[N.E.—The Ratts shown below (except these on Spirits) were increased 5 per cent. y the Act 3 & 4 Vist. c. 17.]

ICUSTOMS ON I	MPOR	crs.	A CONTRACTOR OF THE PROPERTY O	Foreign	British
	Fineign	Of and from Gritish Pos-		Countries.	-
	Countries.	seasions.	Fruit ; plums, dried cut.	27 6	27 6
	a d.		prunesciel.	7 0	7 0
. Animals (living) and Ar-			raisins	15 0	7 6
ticles of Food.	2 6	1 3	Grain: barley, pearledcut.	5 0	0 5
nimals: asses and mules each goats, kidseach	1 0	0 6	rice, clean	6 0	0 6
oxen, bulls, horses cach	20 0	10 0	rough, in huskqr.	7 0	0 1
cowaeach	15 0	7 6	(See CORN).		2.5
calveseach	10 0	5 0	Hayload	16 0	8 0
sheep	3 0	1 6	Honeycuet.	10 0	5 0
lambs, sucking pigscach	2 0	1 0	Hops	90 0	90 0
swine, hogseach	5 0	2 6	Liquids: ale, beerbar.	40 0	40 0
poultryper £100	(£5)	£2,10s.)	sprucebar.	20 0	20 0
apers, dry comfitslb.	0 6	0 3	cider, perrytun	(£10)	(£10)
assava powder	5 0	1 0	spruce essence£100 lemon juice, &cgal.	0 0	0 0
hicory, roasted or ground to.	0 6	0 6	vinegartun	(L.18, 18a.)	
raw or kiln driedcuet.	20 0	20 0	Liquorice roots, pastecuet.	20 0	10 0
ish: anchovies	0 2	0 0	juice	27 6	10 0
eelsship's lading	(£13)	0 0	powder	35 0	15 0
lobsters	Free	Free	Maccaroni, vermicellilb.	0 1	0 1
turbotcut.	5 0	0 0	Oil-seed cakes	1 0	1 0
ish, foreign, imported in other than fishing vessels.	1		Pickles, including vinegargal.	0 6	0 9
Oystersbush.	1 6	0 0	Provisions: bacon, hams.cut.	14 0	3 6
salmon, cwt.	10 0	0 0	beef, porkcut.	8 0	2 0
soles, turtlecut.	5 0	0 0	buttercuet.	20 0	5 0
fresh, unenume-	200	1000	cheese cut.	10 6	2 6
ratedciet.	1 0	0 0	eggs120	0 10	0 24
cured, unenume-	41.2	1000	lardcret.	2 0	0 6
rated	2 0	0 0	puddings, sausageslb.	0 3	0 1
ish of British taking	Free	Free	tonguesciet.	10 0	2 6
ruit, raw, unenum£100		(£5)	meat, unehumcut.	8 0	2 0
Jordancut.		25 0	Sago and tapioca cut. Succades, confectionary lb.	0 6	0 1
bittercut.		2 0	Vanelloes	5 0	5 0
£100		(£20)	Vegetables, unenum£100	(£5)	(£2.10s
apples, rawbush.		0 2	lentilesbush.	0 3	0 1
drieddo.	2 0	2 0	onionsbush,	0 6	0 3
cherries, driedlb.		0 6	potatoes.,cwt.	0 2	0 1
currantscwt.	22 2	10 0	2. Spices.	-	
dates, pistachio nutscut.		10 0 15 0		0 3	0 1
figs		10 0	Cassia lignea	0 6	0 3
and chesnutsbush.	2 0	2 0	Cloves and pepper	0 6	0 6
cocoa1200		1 0	Gingercut.	10 0	5 0
nots, unenum£100		(£20)	preserved	0 6	0 1
olivesgal	. 2 0	2 0	Mace	2 6	2 6
oranges, lemons; it		1	Nutmegs	3 6	2 6
boxes not exceed. 5000		1 4 4	wild, in shell		0 3
cubic inchesbox		2 6	Pimentocut.	5 0	5 0
5000 do. to 7300box		3 9	3. Seeds.		1
7300 do. to. 14,000 bos every additional 100		7 6	Anniseed, coriander, cummin,		1
cubic inches box		0 75			1
loose		15 0	trefoil, worm, grasscet.		2 6
or entered at value £10	0 (£75)	(£75)	Canarybush.		2 0
pears, rawbush	0 6	0 3	Clover, caraway, carrot,		1100
driedbush	2 0	2 0	parsley, quince, treecut.	10 0	5 0
peel, lemon, &ccut	1 0	1 0	Coleqr.	0 1	0 1
plums, prunelloescut	. 20 0	20 0	Flax, hemp, rape, sesamum qr.	0 1	0 1

	0f at 6		البدلا فلادو	rom.		UK or tend	Disad in
	Foreign		****	Pos-		Construe.	Partie
	-	-	_	_	1.0	- 1	. 4
Leek, onionext.	20 (		10	ō	Iron, chromate of	5 0	2 6
Lucerne, lupines cart.	5 (	1	5	0	cast, hoops, rodston	30 0	15 0
Mustardbush.	1 3		.0	6	Latten	1 0	0.6
Poppyqr.	1 1		0	6	wire£100	(L15,10a)	2 0
Pares	5 1	0	2	6	Lead, ore ofton	20 0	3 0
leeds, oil and garden, une-	0	. 1	0	1	black, pig, sheetton	30 0	13 0
numerated	(£10			5)	red	45 0	22 6
All others	1000	٠, ۱	34	.01	white	(£5)	50 0
4. Woods.	1	- 1			Lithargeton	20 0	10 0
Brazilwood, brazilleto, bar- wood, cam, logwood, Nica-	1	- 1			Manganese ore	1 0	1.0
wood, cam, logwood, Nica-	1	- 1			Mercury, prepared £100 Metal : Bell-metal	(£10)	(£10)
ragua, red or Guinea wood,	9 1	. 1	0	0	Metal: Bell-metalton	0 1	0 1
sapan, Saunders redlon Beefwood, lignum vitæ, Santa	2 1	9	2	0	leaf pucket of 250 leaves	20 0	20 6
Maria wood, Saunders yel-		- 1			Nickel, ore of£100 refined£100	(£10)	(£10)
low, speckled wood, zebra	Ī	- 1		- 4	Ore not specially charged £100	40 0	10 0
wood, sweet woodton	5	0	2	6	Orsedewcurt.	10 0	10 0
Box.cedar.ebony.king.olive,			1.5		Plate, gold and silver £100	(£10)	(£10)
satin, tulipton	10	0	2	6	Together with stamp-duty.		
satin, tulipton Mahogany, Amboyna wood,	-	. ]	13		Platina, and ore of £100	10 0	9 1
blackwood, rosewoodten	20	0	5	0	Quicksilver	0 1	0 1
N. B. Mahogany and rose- wood from Honduras Bay					Spelter, or sine, trudeton	50 0	50 0
and Musquite shore charg-	1			- 1	manufactures £100	(£10)	(£10
ed as colonial.					rolled	(£15)	***
Walnut woodton	5	0	1	0	Steel, unwrought ton	14424	1 0
5. Timber.	1	- 1		- 1	I in, ore and regulus of ton	50 0	10 (
	1	- 1			blocks, bars, slabs.com.	6 0	0 6
Fimber, not being deals, bat-	1	- 9			foil	0 6	
tens, boards, staves, hand-	3	- 1			Manufactures of brass, bronze,		
spikes, oars, lathwood, or	1	. 3			copper, crystal, iron, steel, lead, pewier, and tin, not		
ber, except hewn, and not	25	0	1	0	otherwise enum£100	(£15)	(£15
other sawn or dressed tim- ber, except hewn, and not otherwise charged,load	1		10	-		100	
Denis, battens, boards, or	1				7. Oils, Extracts, &c.	2.6	
other timber sawn or split, &	32	0	2	0	Aquafortiscret.	5 0	5 0
not otherwise charged, load			1		Citric acid	0 2	0 2
Or, in lieu of these duties, the importer has the option of					Essences or extracts not oth- erwise described £100	(£20)	1£20
entering foreign battens,	1				Or in importer's option B.	5 0	5 0
batten-ends, boards, deals,					Nuts, or kernels thereof, not	(2.3)	
deal-ends, and plank by tale,		- 1			particularly enumerated.		
according to their length	Tax.		1		and commonly used for ex-	3.2	
and width.	28	0	2	0	pressing oil therefrom. tun	1 0	0 1
Stavesload	40	0	0	0	Oil of almonds, and bays	1 3	1 3
Knees, under 5 in. square 120	40			٧	animal, unenumcwt.	1 3	1 3
Lathwood, perfat.of216cub ft.	40	0	1	0	castor		
Teak,load		0	i	0	mint-peppermint,or spikelb.	2 0	2 8
			1 3		of cloves,	4 0	4 0
6. Ores, Minerals, Metals, and					other essential oilslb.	1 0	1 0
Manufactures thereof.	1	0			cocoa nutcset.	1 3	8 7
Antimony, ore ofton	4 9	0	1 0	6	olive and Paran fun	40 0	20 0
crudecrct.	4	8	1	0	lian shipbon	80 0	100
Arseniccut.		0	0	6	palmcwf.	0 6	0 6
Brimstone		6	0	3	rock and walnutcuel.	6 0	3 1
in rolls or flowerscut.	2	0	1	0	linseed, bemp, rape, and	1. July 2.1	100
Bullion	Fre	- 1	Fr		other seed oiltun	(£6)	90 0
Coalston Cobalt ore£100	1	0	0	6	train, and blubbertim	(£6)	1 0
Cobalt ore£100	20	0	20	0	spermacetitun	(£15)	2 6
Copper ore, with not above 15	60	0	20	0	Oil, or spirit of turpentine curt.	(£20)	1£10
parts of copperlon notabove20 partsdo.lon		0	20	0	Oil, unenumerated £ 100 Orange-flower water	0 I	0 1
above 20 doton	1.£6		20	0	Perfumery, unenum£100	(£3.)	(£9)
Copper, oldcret.	7	6	3	6	Water, Cologue, per flask	1 0	1 9
unwroughtcet.	8	9	4	0	A STORY TO A TOWN		100
in part wroughtcicl.	10	U	5	0	8. Dye Stuffs, Drugs, &c.	1	
Copper or brass wire£100	(L1E)	(fa.)	(1.12	,10a.)	Alkali, not being barilla cuet.	1 6	1 6
Copperaston		0	10 (£2	0	Aloes	0 2	9 1
Crystal, rough£100	(£5	0		0	Alum	5 0	5 6
Gold, leaves of	3	ő	3		manufactures£100	(£15)	(£15
ron, ore of	2	0	0	6	Ambergris02.	0 3	10. 2
pig, and old ironton		0	1	0	Angelicacut.	4 0	4 0
bars, unwroughtton	20	0	2	6	Annatto, alkanetchia cot.	1 0	1 0

# TARIFF OF DUTIES.

	Of or i	2.00	Drit Posson	iab -		Of or from Foreign Countries.	Of andfr British P tession
Argolcut.	0	d.	0	6.	Saltpetre, sassafrascut.	0 6	0 6
Ashes: pearl, pot, soap-weed,					Sanguis draconiscut.	4 0	4 0
WOOD		6	Fr		Sarsaparilla, senna	0 1	0 1
unenumerated£100	(£2	1	Fre	ee.	Scammony	0 6	0 6
Asphaltumton		0	1		Smalts	0 2	0 2
Balsam: Canada		0		1	Squills, driedcut.	0 6	1 0
Copaibacut.		3		3	not dried	1 0	0 6
Peru		1		1	Tartaric acid	0 1	0 1
Riga		6			Terrajaponica, terra verde ton	5 0	5 0
Tolu		2	0		Tineal	1 0	0 6
Balsams unenumeratedlb.		5	0		Turmeric	5 0	0 1
Barillaton		0	5		Turpentine, Venicelb.	0 10	0 10
Bark : Peruvian, &c cot.		0	1	0	Valoniaton	5 0	5 0
for tanners or dyerscut.	0	3	0	1	Varnish, unenumerated ± 100	(£15)	(£15
extract of, or other ve-	1	0	0	1	Verdegris	0 3	0 1
getable, for tanning cvet. Berries: bay, juniper, yel-				^	Wax, bees, or myrtlecut.	2 0	1 0
lowcet.	1 1	0	1	0	bees, anywise bleached	20 0	10 0
unenumerated, used in	1		15.	ă.	sealing£100	(£15)	(£15
chemical processeston		0	1	0	Zaffreciet.	1 0	1 0
Boracic acid		6	0	6			
Borax, refinedcut.	-	0	5	0	9. Skins and Furs.		
Camphorevel.		0	10	0	Beaver, undressedskin	0 8	0 2
Camomile, canella alba		1	10	0	Goat, undressed12 skins any way dressed 12 skins	5 0	0 2
antharides, China root lb.		3	0	3	Kid or lamb, undressed 100 do.	0 4	0 2
ardamoms		9	ő	9	dresseddo.	5 0	2 6
Caoutchoueciel.	1	ō	1	0	do. and coloureddo.	10 0	5 0
Cassia fistula		0	5	0	Lamb dressed in oil do.	40 0	20 0
buds		6	0	3.	Musquash, nutria; un-		15 2
Castor cwt.		0	2	0	dressed100 skins	1 0	0 6
Divet		6	2	0	Seal, in the hairskin	0 4	0 4
Coculus Indicus cwt.		0	7	6	of British taking from	0 0	0 1
Cochineal, granilla, &dustout.		ĭ	0	ĭ	fishery or colony 12 skins Sheep undressed in the wooldo.	0 6	0 3
Cubebs, colocynth, pinklb. Cobalt, cutch, divi diviton		ô	5	ô	tanned or tawed100	12 0	6 0
Drugs, unenumeratedcut.		0	ũ	0	dressed in oil 100	20 0	10 0
Fusticton		0	1	0	Skins and furs, or pieces, un-	100	22.0
Gelatinecuet.		0	10	0	dressed, and unenum. £100	(£5) (£10)	50 0
Jalls, gambogecut.		0	1	0	any way dressed. £100	(£10)	(£5)
Gentian, ginsengton		0	5	0	Manufactures thereof£100	(£20)	(£10)
Flue		0		0	10. Hides.	-	
Grains, guinea, & paradisecut.		ŏ	15	o l	Horse, ox, buffalo, calf, hog,		
Jums of all kinds ceet.		0	1	o l	sea-cow: drycut.	0 6	0 9
ndigo	2	0	1	0	sea-cow: drycuet.	0 3	0 1
singlass		6	5	0	whether whole, or in	12.00	100
Jalap, manna		1	0	1	pieces, not cut in shapes,	1/2/12	
ac; namely, sticklac cut.		1	0	1	tanned but not dressed	0 2	0 1
Leeches£100		0	(£	6)	in any way dressed, but		
Moss: lichen, rocklon Madder		6	5	6	not varnished, japanned, or	0 4	0 9
rootcut		3	0	3	enamelled	0 6	0 3
forphia and its salts Ib.		ŏ	5	0	Losh hides; russia hides or	0 0	0 0
Musk	0	6	0	6	pieces, any way dressed lb.	0 4	0 2
dyrrhcet.	1	0	1	0	Hides or pieces, undressed,		-36
Vitrates of soda & potash cut.		6	0	6	unenumerated£100	(£5)	50 0
ux vomica, orris rootcut.		0	5	0	anyway dressed do.£100	(£10)	(£5)
chreout.		6	0	6	11. Leather Manufactures.	-	
pium	1	0	1	0		12 0	19 0
ment	1	0	1	0	Women's boots12 pairs furred or trimmeddo.	15 0	15 0
aints, unenumerated:		,			Women's shoes, with cork or	10 0	
manufactured£100	(£1	10	(£	10)	double soles, quilted shoes		
unmanufactured #100		ŏ,	20	0	and clogs	10 0	10 0
itch, Burgundy cut.		0	2	0	if furred or trimmed do.	12 0	12 0
Luassia		0		0	of silk, lean, or other	12.5	200
Quinine, sulphate ofoz.		6	0	6	stuff, kid, or other leatherdo.	9 0	9 0
Radix: rhatanie, senekæ 16.		1	0	1	Women's shoes, if furred or		
ipecacuanha		0	1	0	trimmed12 pairs	10 0	10 0
serpentariæ	0	3	0	3	Girls' boots, shoes, and calashes, not exceeding 7		
Saffron		0	1	0	in. in length, charged #d		1
Sal: ammoniae, limomum,	1 -	~	١.		Men's boots12 pairs	28 0	28 0
prunella, and salep cut.	1 1	0	1	0	shoes		14 0

	Of or from Foreign Countries.	Of and from British Possessions		Of at few Furnige Countries	Sential Pos
		. 4		. 4	
Boys' boots and shoes, not exceeding 7 in. in length, charged §d duties.			13. Glass, Earthenware, &c.	0 3	0 3
in, in height 12 pairs	3 6	3 6	Beads and bugles of glass B. Bottles, earth or stone, empty 12 Bottles, glass (not flint or cut)	0 2	0 2
exceeding 9 inchesdo. eather, shaped or manufac- tured, or any article where-	5 6	5 6	wickered, or of green or common glasscart. And further for excisecart.	4 0 7 0 90 0	4 0
of leather is the most valu- able part, not otherwise enumerated£100	(£15)	(£15)	And for excise duty	20 0 (£15)	20 0 (£15)
Floves: habit mitts12 pairs habit gloves & men's do women's or mittsdo.	3 6	3 6 4 6	Earthenware, unenum. £100 Enamel	(£10) (£10) 2 0	(£20) (£10) 2 0
Parchment12 sheets Vellumskin	6 0	6 0	ex. th inch thickcuet.	30 0	30 0
2. Cotton, Hair, Linen, Wool, and Manufactures thereof.			And for excise	(£5,3a (£30) 20 0	(£5,36 (£30) 20 0
Bandstring twist, the 12 knots each of 32 yards Candlewickcet.	5 0	2 6 4 4	German sheet, not ex. 4th inch thickcwt. And for excisecwl.	30 8 84 0	30 0 84 0
Cotton manufactures£100 articles any way made up, unenumerated£100	(£10)	(£5)	all glass ex. 1th inch thick; all silvered or polish-	0. 0	
Flax, tow, or codillacst Gauze, of thread£100 Hair,camels, & hares' wool &	(£15)	0 1 (£7,10s.	ed glass, and plate-glass; not containing above 9 sq. feet	4 0	4 9
Hair, camels, & hares' wool lb ox, horse, elkcut unenumerated£100	0 6	Free. 0 3 50 0	From 9 to 14 do foot From 14 to 36 do foot Above 36 square feet sq. foot	5 0 6 0 7 0	6 6
goats' wool, alone, or mixed			merated, and old broken	20 0	20
with other material; and such articles made up, not otherwise charged£100	(£15)		And for excise	20 0 (£5)	20 (£1
inkle, unwrought	1 0	0 6	And for excisesq. foot 14. Silks, &c.	4 0	
Cambries and French lawns the piece, not ex. 8 yards in length and Iths broad			Silk: knubs, husks, and waste	1 0	0 6
handkerchiefspiec	5 0	5 0	thrown, undyed: viz., singles,tram,organzine,and		
lace thread; and pillow lace of linen, cotton		(£15)	crape silk	2 0	1 0
or silk£100	(L.12, 10a	0 10			1
damask diapersq. yd plain linen and diaper.	0 5	0 5	plain silk or satin	11 0 (£25)	
& sails, unenumerated £100 sails in use by a British vessel, and not otherwise	1	(£15)	*figured or brocaded silklb.  *plain gauze	15 0 17 0	7.50
disposed of sails if and when other	Free	Free	*plain crape	97 6 16 0	122
wise disposed of£100 manufactures, or of linen mixed with cotton or	1.21	(£15)	*figured crape	18 0 22 0 27 6	1
wool, unenumerated. £10 Thread unenumerated. £10 Wool: alpaca and llama cuet	(£10)	(£15) (£5) 2 6	*ribbons embossed or figured with velvet Ib.	17 0 (£30)	
beaver	0 6	0 3	*or inCustoms' option £100 and further, if mixed with gold, silver, or other metal, when the duty is not		1
coney	2 11	0 1	charged ad valorem lb.	10 0	
goats or hair coot	2 6	Free	fancy net or tricotlb. tulle	24 0	1
ls. per lb. value	0 04	Free.	manufactures, or of silk		1
in value 1s. per 1b. o upwards	0 1	Free.	mixed with other materials, unenumerated£100 millinery, or of which	(£30)	(£
of goats' wool, or of woo mixed with cotton, and no	i	1	the greater part is silk, viz.,		15
otherwise charged £10	) (£15)	(£5)	batsor bonnetseach dresseseach or,inCustoms'option £ 100	25 0 50 0	25

	Foreign Countries,	Of and from British Pus- sessions.		Of ar from Foreign Countries.	Of and from British Pos sessions,
Silk manufactures, or of silk	. 4	s. d.	the conditions of 4 Vict. c.	e. d.	s. d.
and any other material, wholly or partly made up, not otherwise charged £100	(£30)	(£30)	8, have been fulfilled, gall, Sugarcut. the produce of and im-	63 0	24 0
Silkworm gut£100 15. Naval Stores.	(£20)	(£20)	ported from any Brit. Poss. within the limits of E. I. Co.'s Charter, into which the		
Bast ropes, twines, &ccwt. Cables (not iron), cordagecwt. do. in use of Brit. ship.	5 0 6 0	2 6 3 0	importation of foreign sugar is prohibitedcul.		24 0
and until otherwise dispos-	Free	Free	B. P. within those limits cut. Winegall.	5 6	32 0 2 9
ed of£100	(£10)	(£5)	19. Miscellaneous.		1
ordage, do£100	(£5)	(£2,10s.)	Agates or carnelians£100	(£5)	(£5) (£15)
Hemp, dressedcut.	9 6 4 0	1 3 2 0	Barbadoes tarcut. Basket rods, peeled, the bun-	(£15) 2 6	(£15) 2 6
or other similar material, undressedcut.	0 1	0 1	Basket rods, peeled, the bun- dle not ex. 3 feet in circum-	202	1000
Pitchcut.	2 0	0 1	ference	0 6	0 6
Ships to be broken up, with	2 0	1.0	Baskets£100	(£10)	(£10)
tackle, &c. (exceptsails).viz.			Beads£100	(£15)	(£15)
foreign ships£100 do. broken up£100 British, or vessels en-	(£25) (£10)	(£25) (£10)	Books: print <sup>1</sup> , before 1801 cuct, do, in or since 1801 cuct, do, do, in foreign living	20 0 (£5)	(£5)
titled to registry as such Tar, the last of 12 barrels, each	5.00	Free	languages	0 6	0 6
not exceeding 314 gallons.	2 6	0 6	Bones, animal, burnt or notion Boxes (without glass)£100	(£10)	(£5)
Furpentine, value not above	100		Bristles, roughcwt.	2 6	2 6
9s. per cwtcut. from 9s. to 15s. do. cut.	0 1	0 1	any way sortedlb. Candles: spermacetilb.	0 3	0 3
above 15s. do	5 0	2 6	stearine	0 21	0 24
Twine cset.	10 0	5 0	tallow	10 0	10 0
i arn, cable yarnciet.	6 0	3 0	Canes: bamboo1000	0 4	0 4
16. Stones, Bricks, Tiles.		10.00	or sticks, unenum. 1000	5 0	5 0
Bricks (Dutch)1000	10 0	5 0	Commonted£100	(£20)	(£20)
other sorts1000 Chalk, unmanufactured £100	15 0 (£5)	7 6 (£210s.)	Carriages£100 Casks, empty£100	(£20) (£25)	(£20) (£25)
manufactured, not	1000	-	Catlings 12 doz. knots	3 0	3 0
otherwise charged £ 100	(£10)	(£5)	Clocks£100	(£20)	(£20)
Gypsumton Plaster of Pariston	31 8 20 0	1 3	Cork (after July 5,1843)ton Corks, ready made (do)lb.	1 0	0 8
Stone in lumps, unhewn,	200	22.12	Corks, ready made (do)lb. squared for rounding cuet.	16 0	16 0
Stone in lumps, unhewn, rough marble, limestone, flint, stones for potters,			Coral in fragments	0 2	0 1
pebble, stone for lithography	Free	Free	whole, polished lb.	12 0	0 1
Stone in blocks, shaped, or		19711	unpolished	5 6	0 6
rough scalpedton Stone and slate, hewnton	2 0 10 0	0 6	Crayons £100 Diamonds	(£15) Free	(£15) Free
marble, manufacturedcut.	3 0	1 6	Down	1 3	0 71 10 0
Tiles £100	(£10)	(£5)	Peathers, bed	20 0	
17. Coffee, Cocoa, Tea, Tobacco.	1		ostrich, dressedlb. undressedlb.	30 0 0 1	0 1
Coffee	0 8	0 4	uncnum., dressed £100	( £'10)	(£10)
Cocoalb.	0 4	0 1	undressed£100 paddy bird	(£5)	(£5)
husks and shellslb.	0 1	0 01	Flowers, artificial, not silk	1.0	2.2
Tealb.	2 1	2 1	£100	(£25)	(£25)
Lobacco, unmanufactured. 16.	6 0	3 0 6 0	Grease	20 0	20 0
snuff	0 0	0 0	Guanoton	1 0	1 0
cigars	9 0	9 0	Hats or bonnets : chip /b.	5 0	5 0
stalks and flour of, pro- hibited.		1	hair, each not ex. 22 inches		
			diameter12	10 0	10 0
18. Spirits, Sugar, and Wine.			ex. 22 inches12	15 0	15 0
Spirits: per gallon of proof strength by Sykes' hydro-			straw	8 6	8 6
strength by Sykes' hydro- meter, and proportionally	15.5		beavereach	2 6	2 6
for greater or less strength.	22 6	9 0	silk, or silk shag on felt	18.00	100
any British possession with-		7	or other materialeach Horns, tips, or pieceston	3 6	3 6
in the limits of the E. I. Co.'s			Japanned ware£100	(£15)	(£15)
Charter, in regard to which			Jet	0 1	0 1

	Of or from Foreign Countries.	Of and frum British Pos- essions.	III. INLAND EXCIS	E DU	TIES
	. 4	. 4		Britain.	Iniana
lewels (except diamonds and	10 0	10 0	Bricks, every 1000, of a size not	7.7	1
pearls), unset£100£100	(£10)	(£10)	exceeding 150 cubic inches	5 10	****
nk for printerscuet.	10 0	(£10)	Every 1000 exceeding do	10 0	1
amp-blackcuet.	20 0	20 0	Glass, bottleciet.	7 0	7 0
daps or chartseuch	0 1	0 1	broad, crown, and Ger-	73 6	73 6
dats, matting£100	(£5)	(£2,10s.)	man sheet	10 0	10 0
Mattresses£100 Mother-of-pearl£100	(£10)	(£10)	ployed in making it cuet.	60 0	60 0
dother-of-pearl£100	(£5)	(£5)	flint, charged in fluxed	40. 4	
dusical instruments£100	(土10)	(£15)	material	6 8	6 8
dustard flour	12 0	12 0	Hops	0 9	
aper, brown	0 3	0 3	Malt from barleybush bear or bigg in Scot- land and Ireland, do	2 7	2.7
hangingssq. yd.	0 45	1 0	bear or bigg in Scot-	200	19
waste	0 43	0 41	land and Ireland, do	2 0	2 1
printed in English (pro-	1		Paper or pasteboard	0 1	0 1
hibited).	30 0	30 0	[See Article PAPER.]		1
Pasteboards		(£15)	Soap, hard	0 11	2000
letures each		1 0	Spirits in England gall.	0 1	400.0
And furthersq. foot	1 1 0	1 0	Spirits in England gall.	7 10	1
Above 200 sq. feet each		(£10)	Vinegargall.	3 8	3 8
Plants and trees, alive	Free	Free	V megargatt.	0 2	- orb
latting for hat-making; bast		11.00	N.B.—Bricks, hops, soap, and jected, on importation from	1 spirits	to Bri
cane, or horse-hair	10 0	10 0	tein to countercalling duti	a nomina	Shows to
chip	2 6	2 6	tain, to countervailing duti- the excise duties levied in B	ritain o	e their
straw	7 0	7 6	excess above those of Irelan	đ	in assert
Prints or drawings, single each	0 1	0 1	Caccos above mose of Henry	u.	
sewn	0 3	0 3			
uills, goose	0 0	0 3	TU CHETOME & PVC	TOP T	DAT
2 WHAT 1006	1 3 0	1 6	IV. CUSTOMS & EXC	19E I	ILA
Rags ton pulp ton	0 6	0 6	BACKS ON EXPOR	TATI	ON
pulpton	5 0	5 0	DROID ON LALOI		V.11.
salt	Free	Free			
sonb, hard	00 0	20 0	Beer brewed in United Kingdon	m barrel	5
softcwt.		15 0 56 0	Glass, bottle	cut.	7 1
Naples	00 0	(£25)	broad, German sheet, and	crown,	1 .
Spermaceti, fine£100		0 1	in shades, tables, 1 tables		-
Sponge		5 0	tables	··· ciel-	73 6
Starch cut.		15 0	broad, in panes cut into	rectan-	
gum, or British gumeler.		0 1	gular figures not less than 6		
Straw for plattingcut.		0 3	by 4 inches	cwt.	35 (
Fallow		1 0	, German sheet, in pan	es, do.	40 8
Cobacco-pipes, clay £100	(£15)	(£15)	do	cet.	80 0
Cortoise-shell	1 0	0 1	crown, in panes, do. de	a, such	1
Coys (except mirrors)£100	(£10)	(£10)	panes not containing any po the bullion or thick centre	ruon or	
Curnery, unenumerated £100	1 25401	(£15)	the bullon of thick centre	of the	
Wafers	0 3	0 3	tables from which they ha	ve been	98 0
Washing-balls	0 6	0 6	plate. plate. filnt. Plate [See Article Plat N. B.—The other excise dra	an food	2 9
Watches£100	(£10)	(£10)	dint	100 The	18 9
Whale-fins, British taking ton		20 0	Plate (See Article PLAT	e.1	
otherwise taken £100	(£20)	(£20)	N. BThe other excise dra	wbacks	
loods, any way manufactur-		300	consist simply of the duties	paid.	
ed, unenumerated, and not	. Don't	4 Macs	Rice, cleaned in U. K.; a	draw-	
prohibited£100		(£20)	back per cwt. equal to du	ty on 4	
Ditto, not in any way manu-	1.00	100	bushels rough rice or paddee	N.V	
factured, do. do. do	(£5)	(£5)	Sugar, refined in loaf, compl	ete and	
			whole, or lumps duly refined,	having	
THE RESERVE THE PARTY OF THE PA		100	been perfectly clarified and th		
II. CUSTOMS ON	EXPO	RTS,	ly dried in the stove, and be		
		1000	uniform whiteness through	out; or	
The Produce of the Unit	ed King	dom.	such sugar pounded, crush	ed, or	
			such sugar pounded, crusi broken; also for sugar-can exported in a British ship	dy:-if	
Coal in a familier ship		1 d	exported in a British ship	ctet.	30 8
Coal in a foreign ship	not emeli	4 0	in a foreign ship	cwl.	29 2
in a British ship, viz. r	or small	2 0	And for every cwt. of double	berned,	
coal	through	2 0	or of sugar equal in quality t	mereto,	5 0
small coal, f. c. coal screened a riddle, with bars not mor	e then		an additional sum of Tobacco, manufactured in U.	W	. 0
inch asunder, and culm	ton ton	1 0	or within 2 miles of any	et into	
May and chipa stone	cont.		or within 2 miles of any po- which tobacco may be im- made into shag, roll, or carr	norted	
and and cumps stone		0 0	made into show nell on our	boursed.	
lement, stone and flint toxe					
Cement, stone and flint (exclast)		0 6	on shipment thereof as store	or, up-	

## SUPPLEMENT.

BAN

CHI

BANK. On June 21, 1841, an act was passed (4 & 5 Vict. c. 50), making further provision relative to the returns of the circulation.

§ 1. Banks of issue are to make up an account of their notes in circulation at the end of every week, and at the end of every four weeks are to

week, and at the end of every four weeks are to make up therefrom an average of their circula-tion during the previous four weeks, to be de-livered within seven days to the Commissioners of Stamps: penalty for omission, £30. § 2. Return to be verified by bank officer. § 3. From these returns an account is to be made up, and published in the Gazette, of the average circulation of notes in the United King-dom every four weeks, distinguishing that of the Bank of England, English private and joint-stock banks, banks in Scotland, Bank of Ireland and other Irish banks: and likewise stating the

stock banks, banks in Scotland, Bank of Ireland and other Irish banks; and likewise stating the amount of bullion in the Bank of England.

BANKRUPTCY.—On August 12, 1842, an act was passed, applicable to England solely, "for the Amendment of the Law of Bankruptcy" (5 & 6 Vict. c. 122). The matters in which it supersedes the law as explained under the heads (5 & 6 Vict. c. 122). The matters in which it supersedes the law as explained under the heads BANKRUPTCY, ASSIGNESS, &c., are the following:—the chancellor may dispense with the petitioning creditor's bond, in issuing the flat (§ 3). If the petitioning creditor do not open the flat within three days after it has been transmitted to the proper court, another qualified creditor may open it within 14 days thereafter (§ 4). Where a person is about to leave the country, warrant may be issued to arrest his person or goods (§ 5). No one is liable to be made bankrupt on act of bankruptcy more than 12 months old (§ 7). Concerted acts of bankruptcy are not to annul flats (§ 8). The qualifications for petitioning creditors are be—for one, £50; for two, £70; for three or more, £100. A future debt is a sufficient qualification (§ 9). The list of persons specially liable to become bankrupts is added to as follows:—Livery stable keepers, coach proprietors, carriers, alpiowners, auctioneers, apothecaries, marketgardeners, cow-keepers, brick-makers, alummakers, lime-burners, and millers (§ 10). There are provisions for bringing the debtor before the are provisions for bringing the debtor before the court, anterior to adjudication, to answer as to the debt. The trader has to admit the demand, the deor. The trauer has be believed to defence against it, being in the former case allowed 14 days to satisfy it; and on the 15th, on failure, he is considered to have committed an act of bankruptcy satisty it; and on the 15th, on failure, he is considered to have committed an act of bankruptcy (§ 11-16). An admission signed by the trader, though not in court, may be received as admission, provided it be countersigned by an attorney who has been called in to explain to the trader the effects of his admission (§ 17). An act of bankruptcy is committed by the not satisfying judgment debts, or orders of courts of equity for paying money, within 14 days (§§ 20, 21). Before notification, a person adjuded against is allowed five days to show cause against the adjudication (§ 23). The court may audit the assignee's accounts, and declare a dividend whenever it may think fit, at or after the sitting appointed for the last examination (§ 27). The court may order arrears of wages to any clerk or servant of the bankrupt, limited (alternatively) to three months' wages, and £30: and a workman in the bankrupt's employment may be paid a sum not exceeding 40s. (§ 29, 30). If the bankrupt do not appear before three 0:clock of the day appointed, and make a proper surrender, he is liable to be transported for upwards of seven years; and the

same punishment is awarded for concealment of same punishment is awarded for concessiment of accounts and papers, or of property, to the amount of more than  $\pm 10$  (§ 32). A bankrupt who has faified books or papers is liable to imprisonment not exceeding three years (§ 36). A bankrupt who, within three months of his bankruptcy, has obtained goods on credit "under the faise colour and pretence of carrying on business and dealing in the ordinary course of trade," or who concease or removes goods with a fraudulent intent, knowns them to have been an obtained, is liable to or removes goods with a fraudulent intent, knowing them to have been so obtained, is liable to imprisonment not exceeding two years (§ 38). A certificate does not require to be signed by creditors: no certificate is a discharge unless it certify that the bankrupt has conformed (§ 39). Contracts with creditors, in consideration of their not opposing a certificate, are void; and creditors accepting property on such consideration forfeit double its value (§§ 40, 41). The bankrupt's allowance is not payable till 12 months after the date of the flat. If the dividends do not amount to 10s. per £1, the court may award an allowance not exceeding £3 per cent. and £300 (§ 44). The most material feature in the act is the extension of the Metropolitan Court of Bankruptcy to the country, through the appointment of additional commissioners and official assignees. [Assis-NESS. BANKRUPTCY, COURTOR. COMMISSIONERS.] The number of additional official assignees is not to exceed 30; and they are to have the same RRs.] In number of sauthons of the same is not to exceed 30; and they are to have the same rights and duties as those in town bankrupteiss. The additional commissioners are not to exceed 19 in number. The Court of Review may con-19 in number. The Court of Review may consist of one judge (\$\frac{5}{2}\) 46-63, 64). The process before a country commissioner is considered as in the Court of Bankruptcy, where it is filed and preserved (\$\frac{4}{2}\). The sums to be paid to auctioneers, accountants, &c., to be fixed by the court in which the bankruptcy proceeds (\$63).

BREMEN. The import duty on goods entering seeward is \( \frac{4}{2}\) per cent., instead of \( \frac{4}{2}\) per cent., as stated on page 112.

CHINA. The success of her Majesty's arms led to a treaty of peace, August 29, 1842; the Chinese consenting to all the British demands, the payment by four instalments of \( \frac{5}{2}\) 1000,000

the payment by four instalments of \$21,000,000 (about £4,375,000), the entire cession of Hong-

Kong, and freedom of trade at 5 ports.

Hong-Kong is the most northerly of a group of islands at the mouth of the estuary leading to Canton, from which it is distant about 100 miles, and from Macao 40. It is eight miles in length, and about two in breadth; and lies in lat. 22° 12° N., long. 114° 13° E. The bay between it and the main land, from one to six miles broad, is deep and spacious, with secure anchorage for shipping, especially as respects the typhoon, the great scourge of those seas. On the whole, the island has few equals as a naval station; and it abounds with materials for building. In other respects it has few advantages; being rocky, barren, and rather insalubrious. Fresh water, however, is plentfull, and provisions can be readily procured from the adjoining country. The Five Poars, stated in their order from N. to S., are the following:—

\*\*Shang-hai,\*\* a celebrated port of the province of the most fertile districts of China, not far from Nan-king, the ancient capital of the empire. It lies on the banks of a navigable stream, adjoining the estuary of the mighty Yang-tse-kiang, the largest river in Asia.

\*\*Fing-po\*, the flourishing emporium of the prois deep and spacious, with secure anchorage for

vince of Tche-kiang, lies in lat. 30° 10' N., long. 130° 30' E., about 100 miles S. from Shang-hai, from which it is separated by a bay, having at its water-side the well-known island of Chu-san. The city is situated about 14 miles up the river Ta-hae, at the mouth of which, contiguous to Chin-hae, there is anchorage for shipping of any size. A little to its N. lies Cha-poo, the principal seat

A little to its N. lies Cha-poo, the principal seat of the trade with Japan.
Fou-tchcou, the capital of the province of Folien, lies on the Min-kiang, a river navigable for the largest ships to within 10 miles of the town; and which, running through the centre of the principal tea district, will enable produce to be brought to Fou-tcheou at a much

duce to be brought to Fou-tcheou at a much cheaper rate than overland to Canton.

Amoy, situated in lat. 24° 20′ N., long. 118° 18′ E., on a barren part of the coast of Fo-kier; but it is the emporium of the trade with the large island of Formosa, the granary of the E. coast of China, from which it is distant only 180 miles. Amoy is besides, next to Canton, the chief seat of the foreign commerce of the empire; being the residence of numerous wealthy merchants who trade with Silvanore. Bankok merchants who trade with Singapore, Bankok Manilla, the Eastern Islands, and Japan.

Manilla, the Eastern Islands, and Japan. Candon, described in the body of the work. COACH, CARRIAGE. The act 5 & 6 Vict. c. 79, substitutes for the duties on stage-carriages, enumerated on page 159, the following:—namely,—for each carriage, yearly, £3, 3s.; for every supplementary license for the same carriage, 5s.; and in respect of every mile which any stage carriage shall be licensed to travel, 14d. And for passengers conveyed by railway, 5 ner cent.

carriage shall be licensed to travel, 14d. And for passengers conveyed by railway, 5 per cent. No stage-coach to carry more passengers than it is constructed for, each being allowed 16 inches measured off on the front of the seat. Children under 5 years of age, in the lap, not to be counted. The number of passengers which the contell is licensed for (distinguishing outside from inside), to be painted on the back, and on the inside of each compartment. proportion of outside to the whole number of passengers in coaches more than 8 feet 9 inches high, and with a space less than 4 feet 6 inches high, and with a space less than 4 feet 6 inches between the track of the wheels, viz.—where 9 passengers, 5 outside; where 12, 8 ditto; where 16, 11 ditto; where 18, 12 ditto. Thereafter, 2 outsides for every 3 additional passengers.

The 5 & 6 Vict. c. 80, alters the duties on carriages for hire to £6 for each carriage.

COFFEE. The absurd arrangement of the

coffee duties pointed out on page 168 has been remedied in the new tariff.

remedied in the new tariff.

COIN. By proclamation, June 7, 1842, the sovereign of 5 dwts. 2½ grains, and the half-sovereign of 2 dwts. 13½ grains, are allowed currency.

COLONY. Several of the statutory regulations narrated under this head have been altered by the act 5 & 6 Vict. c. 49, passed July 16, 1842, of which the following is an abstract:

1042, of which the following is an abstract:—
§ 1. Act to take effect in the colonies in S.
America and the West Indies, from 5th April, and in British N. America and Mauritius, from 5th July 1843, except as after provided.
§ 2. Repeals the whole table of duties shown to a note on page 177.

in a note on page 177.
§ 3. Repeals the "Table of Prohibitions and Restrictions" on page 176.
§ 4. Enacts in its stead the following table,

applicable to importations into the British pos-sessions in America or Mauritius:— New Table of Prohibitions and Restrictions.

Gunpowder, ammunitions, arms, or utensils of war, prohibited, except from the United King-

dom, or from some other British Possession.
Coffee, sugar, not being refued, in bond in the
U.K., molasses, rum, being the produce of any

B. P. within the limits of the E. I. Co.'s charter, except as after provided, or being of foreign produce, prohibited to be imported into any of the B. P. in S. America, or West Indies (the Bahamas and Bermudas not included), or into Mauritius, except to be warehoused for exportation only, and may also be prohibited to be imported into the Bahamas or Bermudas. Base or counterfeit coin, and books, such as are prohibited to be imported into the U. K.

prohibited to be imported into the U. K. All goods imported contrary thereto forfeited; also the vessel, if of less burden than 70 tons. § 5. But it shall be lawful to import late any B. P. in the W. Indies and S. America, and into Mauritius, coffee the produce of any B. P. within the limits of the E. L. Co. 's charter; and also sugar, the produce of any B. P. within such limits, into which the importation of sugar the produce of any foreign country, or of any B. P. into which foreign sugar may be legally imported, has been prohibited; and also rum the produce of any B. P. within the limits of the E. L. Co. 's charter into which the importation frum Co.'s charter into which the importation of rum Co.'s charter into which the importation of rum the produce of any foreign country, or of say B. P. into which foreign sugar or rum may be legally imported, has been prohibited: Provided that no such coffee, sugar, or rum, shall be en-tered in any B. P. in the W. Indies or S. Ame-rica, or Mauritius, as being the produce of any B. P. within the limits of the E. I. Co.'s charter B. P. within the limits of the E. I. Co.'s charter from which the same may be legally imported, under the proviso last aforesaid, unless the mater of the ship importing the same shall have delivered to the customs at the port of importation a certificate of origin, and make declaration thereto in the form prescribed.

§ 6. Repeals table of duties on pages 176, 177.

§ 7. The following duties to be exacted upon goods not the production of the U. K., or of any B. P. in America, of Mauritius, of any B. P. within the limits of the E. I. Co.'s charter, or the produce of any of the British fisheries, imported or brought into any of the B. P. in America, or Mauriting the B. P. in America, and the Mauriting the M

ported or brought into any of the B. P. in Ame rica or the Mauritius, by sea or inland carriage

## New Table of Duties.

ı		_	
	Wheat flour Barrel of 196 lbs.	2	ō
	Fish of foreign taking or curing . cuct.	9	Ü
	Ditto, pickled barrel	7	ŏ
		:	
	Meat, salted or cured curl.	3	0
	Butter	8	Ü
	Coffee and cheese cart.	5	0
	Cocoa	ı	0
	Molasses	3	0
	Tea, unless imported from China, the	•	•
	U. K., or a B. P	0	1
	Spirits: Rum gall.	0	6
	Other spirits and cordials gall.	1	0
	Sugar, unrefined cut.	5	0
	Refined sugar, the produce of and refine	ed	in
	foreign countries, 20 per centum ad valor	:-	
	Glass and silks, and spermaceti, 15 per cen		_
	Wine, whether bottled or not; cotton, l		
	woollen, leather, and paper manufact	шre	<b>3</b> ;
	hardware, clocks and watches, manufact	tur	d
	tobacco, soap, candles other than sperms		
	corks, cordage, and oakum, 7 per centus		•
	Oil, blubber, fins, and skins, of foreign fishir		18
		₩,	
	per centum.		

Articles not enumerated, except such as are comprised or referred to in the subjoined table

of exemptions, 4 per centum.

of exemptions, a per craum.

And if any of the goods herein-before proposed to be charged with duty, except sugar and tea, shall be imported through the U.K. (having been exported from the warehouse or the duties drawn back), such goods shall only be charged with ‡ths of the above duties.

Exemptions.—Coin, bullion, and diamonds:

horses, cattle, and all other live-stock; hay and straw; tallow and raw hides; salt, rice, corn and grain unground; biscult or bread, meal or flour, except wheat flour; fresh meat mean or nour, except wheat nour; trean meat and fish, fruit and vegetables, carriages of travellers, wood and lumber, cotton wool, hemp, flax, and tow, drugs, gums, and resins, tortoise-shell, manures of all kinds, herrings taken and cured by the inhabitants of the Iale taken and cured by the inhabitants of the Isle
of Man, and imported from thence; provisions
and stores for the use of her Majesty's forces;
all goods imported from the U. K. after having
there paid the duties of consumption, and imported from thence without drawback.
§ 8. The following articles (namely), saited or
cured meat, flour, butter, cheese, molasses,
cork-wood, cordage, oakum, pitch, tar, turpentine, leather and leather-ware, fishermen's clothper and bustery (fishing-craft uteralls) instru-

ing and hosiery, fishing-craft, utensils, instru-ments, and bait, shall be also exempt from duty fi imported for the use of the British fisheries in America, into any place at or from whence any such fishery is carried on.

America, into any place at or from whence any such fishery is carried on.

5 9. There shall be levied a duty of 10 per centum ad valorem upon sugar refined in bond in the U. K., not being of the growth of any of the B. P. in America, or of Mauritius, or of any B. P. within the limits of the E. I. Co.'s charter, imported or brought into any of the B. P. in America, or into Mauritius,

America, or into Mauritius.

§ 10. If any colonial duty is higher on British goods than on similar foreign goods, the imperial duty imposed by this act on such foreign articles shall be increased by such excess.

shall be increased by such excess.
§ 11. Grants power to her Majesty, by order
in council, to add any article chargesble under
this act as an unenumerated article with a duty
of 4 per centum ad valorem, to the list of exemptions herein-before set forth.
§ 12. The duties shall be levied under the re-

gulations of the former act, except in so far as the same are repeated or altered by this act. § 13. Duties to be payable in sterling money, or in foreign coins, at rates proclaimed to be

equivalent thereto, and according to the imperial system of measures.

§ 14. Application of the produce of these duties. § 15. Goods from the Channel Islands to be admitted as goods of the U. K.

admitted as goods of the U.K.
§ 16 Legalizes certain past irregularities in
the mode of levying the duties.
§ 17. In any B. P. in America, in which the
imperial duties imposed by the former act (3 & 4
Wm. IV. c. 59), and the colonial duties imposed
by the laws of such possession, have both been
customarily levied in full, without making any
deduction from the imperial duties in respect of
the colonial duties (as provided for by § 11 of
said act), or from the colonial duties in respect
of the imperial duties, it shall be lawful to continue so to levy in full such imperial and colonial
duties respectively during the continuance of the duties respectively during the continuance of the said former act.

said former act.

The existing differential duties in Britain in favour of the colonies are shown in the Tariff.

CORN. On 29th April 1842, a new act (5 & 6 Vict. c. 14) was passed for regulating the importation of corn, which, though still retaining the principle of the variable scale of duties, reduces the rates to be levied. In other respects, the provisions of this act are nearly the same as those in the old, 9 Geo. IV. c. 60 (vide pp. 208, 269); differing chiefly in the addition made by the new act to the number of towns furnishing the returns of the number of British corn, from which the aveto the number of towns furnishing the eturns of the prices of British corn, from which the ave-rage prices for regulating the duty are ascer-tained, and in its devolving (except in London, Oxford, and Cambridge) the duty of inspecting those returns upon the officers of excise.

The following is the new Table of Duties:—

## ED PROM AND PROMISE COMMEN

When	at.	When	at Flour.	Rye, P Bear		Barley, Buckw	Maize, heat.	Oat	DS.	Oatmeal.
Average Price per Quarter.	Duty per Qr.	Duty per Cwt.	Duty per Barrel of 196 lbs.	Average Price per Quarter.	Daty per Qr.	Average Price per Quarter.	Duty per Qr.	Average Price per Quarter.	Duty per Qr.	Duty per Cwt.
57 58 58 59 59 60 60 61 61 62	19 0 18 0 17 0 16 0 15 0 14 0	# 10 k 10	d. 12 0 12* 11 5 5 10 9 30 10 2 23 9 7 16 9 0 9 8 5 2 7 9 27 7 2 20 6 6 7 13 3 7 10 3 0 3 3 7 10 3 0 3 2 1 4 28 1 2 1 4 2 1 7 3 0 7 7 7 1 2 1 4 1 9 2 4 2 8 1 7 3 7 1 0 7 7 7 7 1 1 2 1 4 7 0 7 7 7 7 9 9 1 1 2 1 4 7 0 7 7 7	sunder 30 30 - 33 33 - 34 34 - 35 35 - 36 36 - 37 37 - 38 38 - 39 39 - 40 40 - 41 41 - 42 42 & up-wards.	10 6 9 6 7 6 6 6 5 6 4 6 2 6 1 6	under 26 26 . 27 27 . 30 30 . 31 31 . 32 32 . 33 33 . 34 34 . 35 35 . 36 36 . 37 37 & up- wards.	10 0 9 0 8 0 7 0 6 0	for every duty equi- duty pays wheat; a 181½ lbs amount on a quar	barrel of al in an able on 3 and oatm by a du to the o	a d. 4 11 29* 4 3 101 3 8 52 3 1 3 2 5 75 1 10 26 1 2 98 0 7 49 srated to pay of 196 ibs. a sount to the bag gallons of seal for every equal in tuty payable ata. It is the above by
		roduce of	and impor		-					1 9 98
inder 55	5 0 4 0 3 0	1 41	3 0 3 2 4 28 1 9 21	under 30 30 31 31 32	2 6	under 28 28 29 29 30	2 0	under 22 22 23 23 & up-	1 6	0 11 13
7 58 58 & up-	3 0	0 81	1 2 14	32 33 33 34	1 6	30 31 31 & up.		wards.	0 6	0 3 85
wards.	1 0	0 41	0 7 7	34 & up.	0 6					

<sup>\*</sup> The fractions under barrel of flour are 32 parts of a penny; under oatmeal, 121 part

Allowances on Bonded Corn .- The Customs Act, 5 & 6 Vict. c. 47, § 53, provides for the fol-lowing allowances being made on account of the natural decrease on corn in the warehouse, upon the exportation thereof or entry for home conthe exportation thereof or entry for nome con-sumption:—Wheat, barley, and rye, I month and less than 3 m. 1½ per cent.; 3 months and under 6 m. 2 per cent.; 6 months and less than 12 m. 2½ per cent.; 12 months and upwards, 3 per cent. Oats, I month and less than 3 m. 2½

per cent.; 3 months and less than 6 m. 34 per ent. : 6 months and less than 12 m. 41 per cent. ; 12 months and upwards, 5 per cent. On Spanish wheat, barley, and oats, and on wheat and barley kiln-dried abroad, only half the allowance is to

kiln-dried abroad, only half the allowance is to be made, and none to be made on rye kiln-dried. The allowance not to be made unless where there is an actual deficiency. Substitution of Flour or Biscuit for Bonded Wacat.—By the b & 6 Vict. c. 92, passed August 10, 1842, wheat is permitted, till August 31, 1845, to be delivered from the warehouse or the vessel duty free, upon the previous substitution of an equivalent quantity of flour or biscuit in the warehouse. the warehouse.

§ 1. The proportions are, for every 96 lbs. of kiln-dried wheat, or every 100 lbs. of wheat not kiln-dried, 78 lbs. fine wheat flour, 68 lbs. of captain's biscuit, 80 lbs. of the standard biscuit supplied to the navy, or 118 lbs. common ship-biscuit.

\$ 2. Certificate of the deposit to be given, to it 6 weeks, and sanction removal of warehoused

less to weeks, and anotton removator warenoused wheat during that time.

§ 3. The depositor or the holder of the certificate entitled to enter correspondent quantity of wheat from the vessel, duty free.

§ 6. The flour and biscuit to be subject to the

usual warehouse rules, but not to be removable for home consumption, except on payment of

for home consumption, except on payment of the import duty.

7. The flour or biscuit not to be re-imported.

8. Where there is fraud in the quality of the deposit, it is forfeited, with £5 per qr.

The Average Prices under the late act, 9 Geo.

1V. c. 60, from the date of its passing, July 15, 1828, to the date of its repeal, April 29, 1842, were per quarter as follows:—Wheat, 598, 4d.; barley, 32-, 7d.; oats, 22-, 8d.; rye, 33-, 5d.

CUSTOMS REGULATIONS. The new Customs Act, 5 & 6 Vict. e. 47, contains the follow-toms Act, 5 & 6 Vict. e. 47, contains the follow-

CUSTOMS REGULATIONS. The new Customs Act, 5 & 6 Vict. 6. 47, contains the following sections applicable to this department:—
Provisions, § 3. The 3 & 4 Wm. IV. c. 51, repealed, so far as it prohibits importation of beef or pork, cattle, mutton, lamb, sheep, awine, and fish of foreign taking or curing, or in foreign vessols. § 4. Fish of foreign taking cerept anchovies, eels, turbot and lobsters, train oil, blubber, spermaccti oil, head matter, skins, bones, and fins are prohibited with hemalics. bones, and fins, are prohibited (with penalty of forfeiture) from being imported in fishingvessels, or otherwise than as having duly cleared out from a foreign port. § 5. So much of 3 & 4 Wm. IV. c. 52, as allows turbot to be landed without entry, &c. repealed.

Tobacco, § 6. The restrictions on the pack-

Toucco. 9 6. The restrictions on the pack-ages of tobacco not to extend to negrohead the produce of and imported from the United States in packages of not less than 150 lbs., nor to the produce of Mexico, Colombia, South America, 8t Domingo, or Cuba, imported from the ware-house in British America, in packages of not less than 80 lbs. § 7. The regulation requiring the weight and tare to be marked on each package of tobacco, repealed. § 8. The prohibition of the reimportation by bill of store of tobacco exported, repealed, and such reimported tobacco subjected

to the usual import regulations. § 9. Section 3 of 3 & 4 Wm. 1V. c. 52, requiring separate manifest, &c. for tobacco, repealed, and tobacco to be included with other goods in general mani-

fest. § 10. No drawback to be allowed on tobacco, unless where the full duty has been paid on the bulk, and where there is no adulteration. Attempts to obtain drawback fraudulently, involve, besides any other penalty, treble the amount of drawback sought, or £200, at the election of the commissioners, with seizure of the tobacco. § 11. Manufactures imported with marks bearing to be those of manufacturers in the United Kingdom, forfeited.
§ 12. Spirits may be imported in stone bottles not exceeding the size of quart bottles, if really part of the cargo, and included in the list of commidities for which no abstement for damage in fest. § 10. No drawback to be allowed on tol

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§ 14. Sugar to be included in the list of commodities for which no abstement for damage in the voyage is allowed.
§§ 54, 55. Provision for standard loaves of double-refined sugar as a criterion for the bounty.
§ 61. The provisions of 9 Geo. IV. c. 93, for taking the avarages of brown sugar, the produce of America, to be extended to East India sugar, and the averages to be struck between both

duce of America, to be extended to Rast India sugar, and the averages to be struck between both.

Imports undervalued, § 15. In relation to the protection of the revenue in case of fraports undervalued, the officers may detain and secure such goods, and within 10 days after they are finally examined in virtue of a duty-paid entry, take them for the use of the crown, when the commissioners are to pay the proprietor his valuation, with 10 per cent. and the duties paid, as full satisfaction to the proprietor \$16. Section 122 of 2 & 4 Wm. IV.c. 59, as to cancelling of bonds within three years, not to extend to bonds for the exportation 4, or the payment of duty on, warehoused goods.

Abatements, § 17. No abatement in terms of & 7 Wm. IV.c. 60, on foreign goods. Derelict, jetsam, flotsam, and wreck, to be made in the case of canthardice, occora, coffee, consist indicus, currants, figs, Guines grains, iperacranha, jalap, lemons, nux vomics, opium, oranges, pepper, raisins, rhubarb, sarsaparfils, senna, spirits, sugar, tea, tobacco, and wins.

Druckacks, § 18. No drawback to be allowed on the exportation of goods of less value than the drawback claimed, and when goods of less value are entered, they are to be forfeited, and the person entering to forfeit £ 200 or trebt the value of the drawback claimed, and when goods of less value are entered, they are to be forfeited, and the person entering to forfeit £ 200 or trebt the value of the drawback claimed, at the election of the commissioners. § 19. On entry outwarks of goods obtaining drawback, and before cocket, bond to be given in double the value of the drawback points of the commissioners. § 20. Doubts as to the validity of bonds by merchants, on which indulgences have been granted by the Treasury or the commissioners, put an end to.

§ 46. Drawback on barilla, used in bleaching, districtived \$6. 17. The draw that the results of the state of the state

missioners, put an end to.

§ 46. Drawback on barilla, used in bleaching, discontinued. § 47. The drawback on cleaned rice to apply to the new duties on foreign rice

in the same manner as to the old,

§ 56. Drawbacks on manufactures from duty-paid thrown silk, and wood used in mines, repealed.

penied.

Books, §§ 23 & 24. Section 58 of 3 & 4 Wm.

IV. c. 52, as to the prohibition of the importation of certain copyright-books, repealed after ist April 1843, and the prohibition made absolute against all books in which there exists a copyright. § 25. But for the operation of the prohibition, the proprietor of the copyright, or his agent, must give notice in writing to the commissioners that the copyright subjects active when sioners that the copyright subsists, stating when it will expire; printed lists for the use of cur-

it will expire; printed uses for the use of con-ton-houses being made up from the notices. Certificates, § 27. The provision which re-quires a certificate of clearance out when a be-nefit is derived from the cargo being cleared

out from British America, extended to all goods from British Possessions abroad, except the three India presidencies. § 28. The treasury au-thorized to declare a certificate of production necessary in any case of importation, and to frame regulations accordingly. In absence of such certificate, or a certificate of clearance, where that is necessary, the goods are held as foreign imports.

Timber, § 29. Importers of timber to pile it suitably for measurement, and in the measurement no deduction to be made for interstices

Battens, boards, deals, and planks exceeding 21 feet may be measured by the piece.
§ 45. Manufactures of the Channel Islands or Man, made of foreign materials, liable to, but which have not paid, duty, or have ob-tained a drawback (except linen and cotton tained a drawback (except them and cotton from Man), to be considered foreign imports. [By c. 56, § 3, the provision is declared not to extend to any manufactures of the islands, the materials of which are not foreign.] DESIGNS. On 20th August 1842, an act [5]

& 6 Vict. c. 100) was passed to consolidate and amend the laws relating to the Copyright of De-

amend the laws relating to the Copyright of Designs for ornamenting articles of manufacture. Its chief provisions are the following:—§ 1. 27 Geo. III. c. 33, 29 Geo. III. c. 19, 34 Geo. III. c. 23, and 2 Vict. c. 13, repealed. § 2. But copyrights constituted by these statutes to remain in force for the time limited thereby, § 3. Different lengths of copyright, according to the manufacture to which the design is applicable, as follows:—In the 1st, 2d, 3d, 4th, 5th, 6th, 8th, and 11th classes, for 3 years. In 7th, 9th, and 13th, for 12 calendar months. The 12th and 13th, for 12 calendar months. The manufactures are as follow.—1st, Metals; 2d, 12th and 13th, for 12 calendar months. The manufactures are as follow,—1st, Metals; 2d, Wood; 3d, Glass; 4th, Earthenware; 5th, Paper-hangings; 6th, Carpets; 7th, Shawiprints; 8th, Other shawl-patterns; 9th, Prints for yarn thread or warp; 10th, Prints for woven fabrics composed of linen, cotton, wool, silk, or hair—articles in class 11 excepted. 11th, Furniture-prints for fabrics of linen, cotton, wool, silk, or hair, the repeat of the design being more than 12 by 8 inches. 12th, Woen fabrics not in any of the above; 13th, Lace and any other manufactures not included in the above. § 4. To create copyright, the design must be

§ 4. To create copyright, the design must be gistered. § 5. The inventor is to be considered as proprietor, unless be has been hired, and in that case the employer is to be proprietor. The that case the employer is to be proprietor. The right is saleable, and otherwise passes as ordinary property. § 6. Acquisitions of property in designs to be registered. A form of transfer and authority to register, &c. § 7. Prohibition against making use of registered designs by fraudulent imitation, &c., and against sale of fraudulent imitations after notice from the proprietor, or knowledge otherwise obtained of the fraud. § 8. Penalty for pirating, not less than £5, or more than £30. § 9. This remedy not to preclude an ordinary action of damages. § 11. Penalty for wrongfully using registration marks in designs, for each offence a sum not marks in designs, for each offence a sum not exceeding £5. § 12. No actions to be brought under the act after 12 months from the com-

on of the offence.

mission of the offence.
§ 16. The designs are registered in succession.
§ 16. The registrar is to give a certificate, which is to be prime facie evidence of the registration, the originality of the design, the proprietor's name, the date, &c. § 17. Where the copyright has expired, registered designs are inspectable; but where it has not expired, there can be a immediate account with religious properties. no inspection, except with written authority from the proprietor, or with special permission of the registrar, and in presence of an officer, who is to prevent a copy being taken. This act is solely applicable to England.

EMIGRANT. In 1842, a new act, 5 & 6 Vict. c. 197, was passed for regulating the car-riage of passengers or emigrants in merchant vessels; its chief provisions are the following: yessels; its chief provisions are the following:—\$ 2. Vessels proceeding beyond Europe are not to carry more than 3 persons for each 5 tons register, including master and crew. The space clear for passengers is to be thus assigned,—on the lower deck, one passenger for every 10 clear superficial feet, or, if the ship be to pass within the tropics, for every 12 feet on a voyage more than 12 weeks, and for every 15 on a voyage more than 12 weeks. Under the poop, and on the orlop-deck (if any), I passenger for 30 feet. §§ 3 & 4. Rules as to the construction of the decks. § 5. There must be no more than 2 tiers of berths, and the interval between the floors of the berths and the deck beneath must not be less than 6 inches. The berths to be securely constructed, not less than 6 feet long and 18 inches wide each.

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18 inches wide each.
§§ 6 & 7. There shall be issued daily water at
the rate of at least 3 quarts for each passenger he rate of at least 3 quarts for each passenger per day; also not less than twice a-week provisions at the rate of 7 lbs. of bread, biscuit, flour, oatmeal, or rice, per week, one-half at least of the supply to consist of bread or biscuit; potatoes may be employed to the extent of the remaining half, reckoning 5 lbs. potatoes equal to 1 lb. of the other articles; And no ship shall be cleared out until laden with sufficient quantities, reckoning the voyage to N. America, West Indies, Bahamas, and Guiana at 10 weeks; to Central or S. America (except W. coast) and W. coast of Africa, 12 weeks; to Cape of Good Hope, 15 weeks; Mauritius, 18 weeks; W. Australia, 20 weeks; other Australian colonies, 22 weeks; New Zealand, 24 weeks. If calling at intermediate place, the supply to be computed to such place, and the requisite quantity there replaced. Two children, each under 14, deemed one passenger; infants under 1 year not counted. counted.

§ 10. Government emigration agent, and where there is none, the collector and comproller of customs, to inspect each vessel before clearing out, and attend to the enforcing of the act. § 15. Vessels must have physicians on board

where they carry 100 passengers (unless it be to North America), or 50 passengers on a voyage longer than 12 weeks. All vessels must have medicine chests.

medicine chests.

§ 20. Passage brokers require a license.
There are remedies to intending passengers who lose their passage through the carelessness or fraud of the parties, and in other cases of fraud and neglect. And there are clauses for extending the act to the colonies and India.

In 1841, 118,592 persons emigrated from the U. K.; and in 1842, 128,344.
FACTOR. The law relating to advances bonā fide made to agents intrusted with goods was amended in 1842 by the act 5 & 6 Vict. c.
39, of which the following is a full abstract:—
§ 1. In reference to 6 Geo. IV. c. 94, which leaves doubts as to how far agents may piedge leaves doubts as to how far agents may piedge

§ 1. In reference to 6 Geo. IV. c. 94, which leaves doubts as to how far agents may pledge goods for security on advances, enacted, That any agent intrusted with goods, or the documents and titles to them, is to be considered as the owner, so far as " to give validity to any contract or agreement by way of pledge, lien, or security, bond fide made by any person with such agent so intrusted as aforesaid," both for original advances and continued advances; the contract being binding, though the person making the advances have had notice that the holder is merely an agent.

is merely an agent.
§ 2. The security may be exchanged, i. e. if
a person has already advanced to an agent, on
deposit of merchandise, documents or security,
he may restore it and receive some others in

exchange, on the same terms as if he had made an immediate advance on the exchanged security.

an immediate advance on the exchanged security is not to exceed the value of the previous security. § 3. The act only to protect bond fide advances in which there is no notice that the agent is acting fraudiently or without authority; but a mere notice that the agent is not the owner will not according to the provided of the control o

mere notice that the agent is not the owner win not affect the validity.

§ 4. Documents within the meaning of the actare, "any bill of lading, India warrant, dock warrant, warehouse-keeper's certificate, warrant or order for the delivery of goods, or any other document used in the ordinary course of business of business of the accusage of the property of goods. ness as proof of the possession or control of goods, or authorizing or purporting to authorize, either by indorsement or delivery, the possessor of such document to transfer or receive goods thereby represented." The agent possessed of such a document, whether derived immediately from the owner, or as an accessary to the possession of the goods, is entitled, by pledging it, to give a pledge on the goods it represents, whether the goods be in the actual custody of the agent, to goods be in the actual custody of the agent, or in that of some other person under his con-trol. On an advance being made, on the faith of an agreement in writing to consign, deposit, or transfer goods or documents, when the transference, &c. is made, the transaction is good under the act, as if it had been made at the moment of advance. "And any contract or agreement, whether made direct with such agent, as aforemid, or with any clerk or other person on his behalf, shall be deemed a contract or agreement behalf, shall be deemed a contract or agreement with such agent; and any payment made, whether by money or bills of exchange, or other negotiable security, shall be deemed and taken to be an advance within the meaning of this act; and an agent in possession as aforesaid of such goods or documents, shall be taken, for the purposes of this act, to have been intrusted therewith by the owner thereof, unless the contrary can be shown in evidence." can be shown in evidence."

§ 5. Nothing in the act is to affect the ordinary

legal responsibility of an agent to his employer, § 6. An agent acting fraudulently, in taking, for his own behoof, advances on the goods con-signed to him, is liable to transportation. A clerk or other person accessory is punishable in like manner. No agent is punishable for fraud, like manner. No agent is punishable for fraud, however, who takes no more on the security nowever, who takes no more on the security than his principal was owing him at the time, counting accepted bills. An agent's conviction is not to be evidence against him in a civil action; and an agent is not liable to criminal prosecution for an act which ho has previously had to disclose

on a reference to oath, "or if he shall have dis-closed the same in any examination or deposition before any commissioner of bankrupt." (N.B.— This would probably be held to apply to seques-trations in Scotland.) § 7. The owner may recover his deposit at any time before it is add by a recovery of the second

any time before it is sold, by repayment of the advance, and of any debt which the agent may have a lien for; and if the deposit shall have been sold, he may recover any surplus over the advance. In case of the bankruptcy of the agent, an owner who has redeemed as above, "shall, in respect of the sum paid by him on account of such agent for such redemption, be held to have paid such sum for the use of such agent before his bankruptcy; or in case the goods shall not be so redeemed, the owner shall be deemed a creditor of such agent for the value of the goods so pledged at the time of the pledge, and shall, if he think fit, be entitled in either of such cases to prove for or set off the sum so paid, or the

to prove for or set off the sum so paid, or the value of such goods, as the case may be."

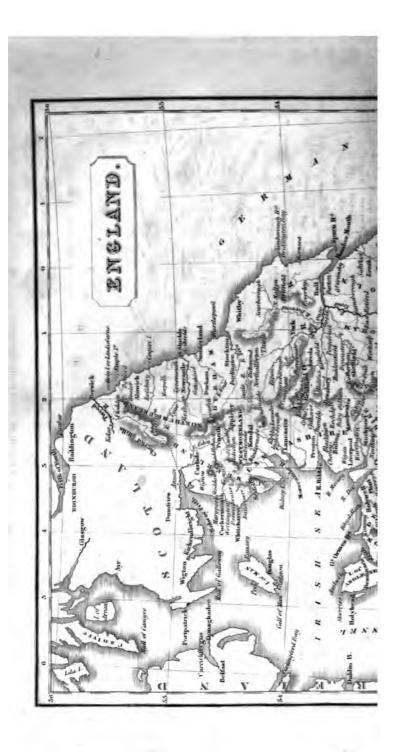
FRANCE. The Retenue or charge made to the importers of buillion into the French mints, for defraying the expenses of coinage, was fixed by royal ordinance, June 30, 1835, at 6 francs per kilogramme for gold, and 2 francs per kilogramme for silver; making the prices paid by the mints (instead of those given on page 313, 3934 francs per kilogramme for gold, and 183 francs per kilogramme for silver.

The annual production of iron should have

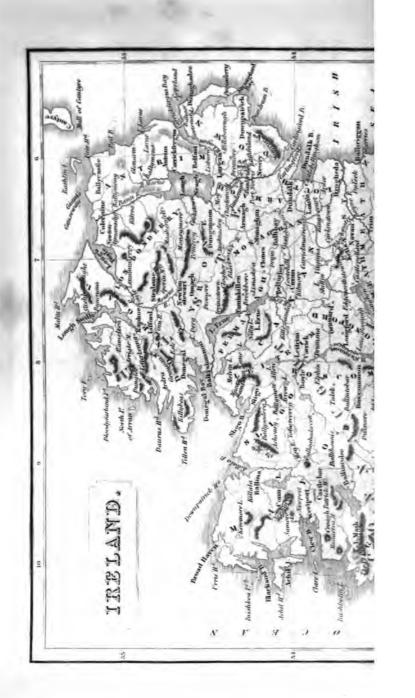
The annual production of iron should have The annual production of iron should have been stated on page 30s at only 3,477,000 quintals. MACHINERY. The prohibitions affecting the exportation of machinery have been again relaxed. The relaxation is explained in the following extract from a letter addressed by Mr. J. G. Shaw Lefevre on behalf of the Committee of Privy Council for Trade, to the Manchester Chamber of Commerce, dated Sept. 8, 1882:—
"I am directed by the Lords of the Committee of Privy Council for Trade to inform you, that my Lords have recently recommended the Lords Commissioners of her Majesty's Treasury to grant permission to export certain classes of grant permission to export certain classes of commissioners of her suggesty's freadily to grant permission to export certain classes of machinery to which, hitherto, that permission has not been granted. Amongst the machinery for which permission has recently thus been granted, is included machinery for the spinning of cotton and wool; and it is the intention of ny Lords to recommend the adoption of the like Lords to recommend the adoption of the like course as respects all machinery for spinning and manufacturing the above, as well as other substances, excepting those which are used in or applicable to the spinning or manufacture of flax, tow, linen, or lace."

THE END.

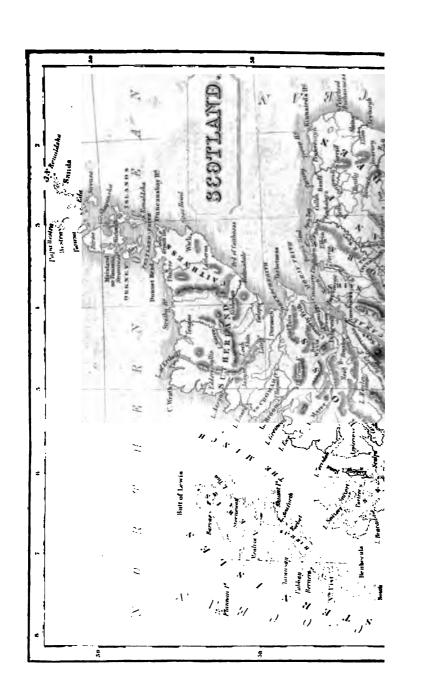


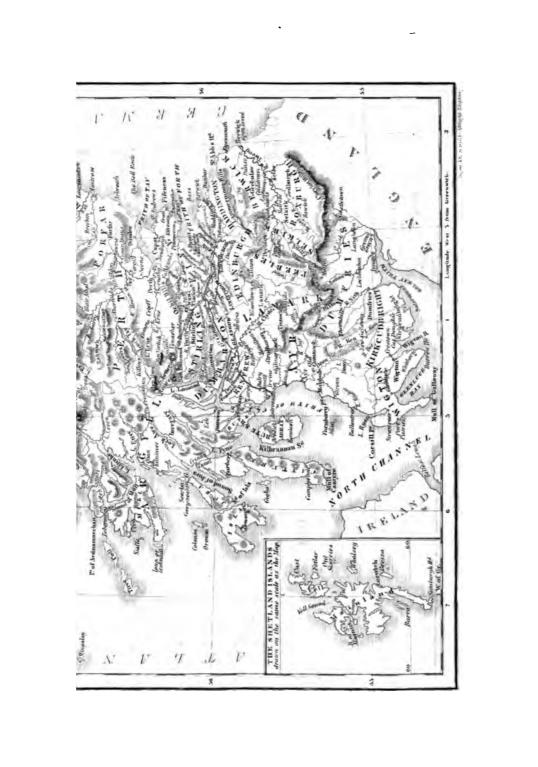






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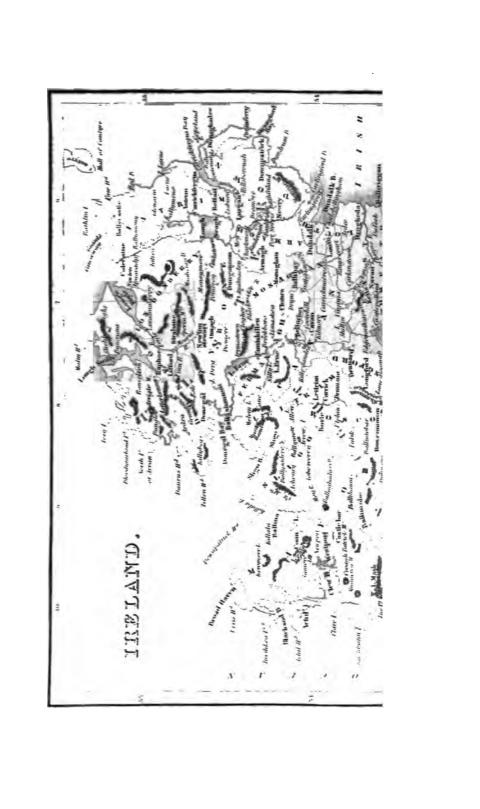




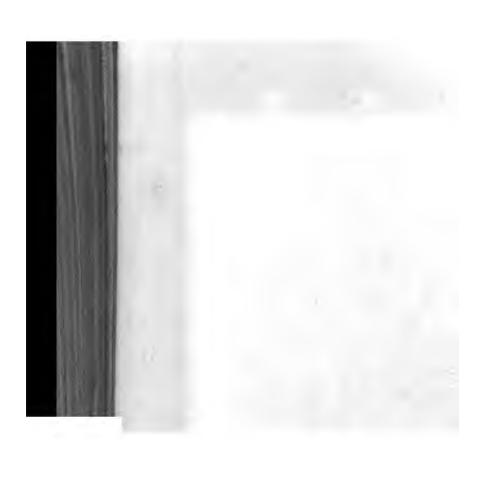


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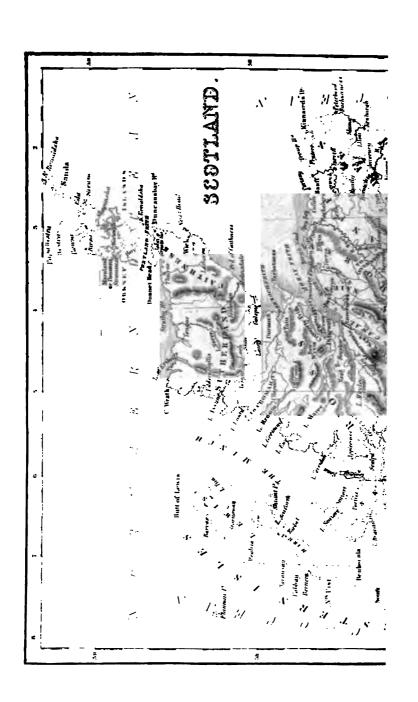


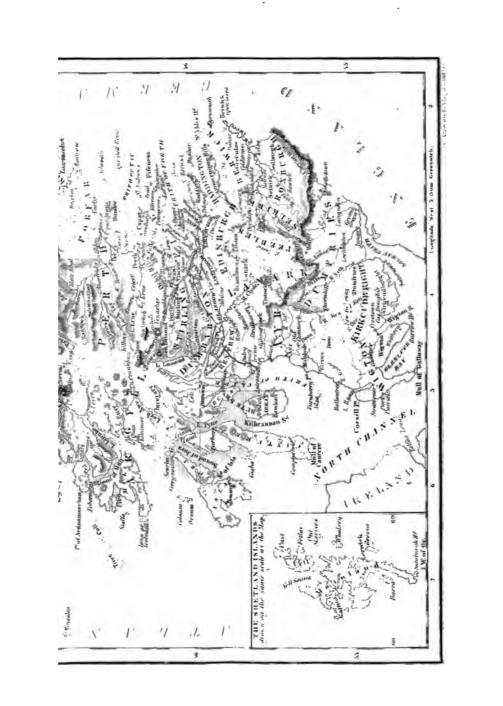


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